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WYOMING SALES TAX REVENUE REPORT

Prepared by
Department of Administration and Fiscal Control
Division of Research and Statistics

10th Edition
Cheyenne, Wyoming
1985

PREFACE

The 1985 edition of the Wyoming Sales Tax Revenue Report contains tax collection information by Standard Industrial Classification and retail sectors for the state and counties. This report covers the activity of fiscal years 1974-1985. The information is provided by the Department of Revenue and Taxation and compiled for publication into report form by the Division of Research and Statistics, Department of Administration and Fiscal Control.

Additional copies of this report or more detailed information may be obtained free of charge from:

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WYOMING SALES TAX REPORT 1985

The state sales tax is not only a major source of income to the state and local governments but also an indication of economic growth and activity. The state imposed sales tax, (since 1967), has been 3 percent. This tax is shared between state government (2/3) and the county of origin (1/3). Distribution of the county's share to the municipalities is based upon population. The state's share is placed in the General Fund to meet state operation expenses. The importance of this tax is demonstrated in Table 1.

The counties are allowed to impose an optional 1% sales tax through public election. Currently the counties not engaging the additional sales tax are: Albany, Big Horn, Fremont, Goshen, Park, Platte, Sublette, and Washakie. The optional sales tax is returned to the county and used through their general revenue fund. The effective date of each county's optional tax is found in Table 2. An estimate of each county's gross sales can be obtained by dividing the specific tax collection by the appropriate tax rate. This method, however, only provides an estimate of gross sales since it does not account for non-taxed sales. (Table 3 lists all taxable events and exemptions.) Despite this limitation information provided by sales tax collections is valuable for analyzing trends and the direction of Wyoming's economy.

Sales tax collection data is supplied by the State of Wyoming Department of Revenue and Taxation and compiled by the Division of Research and Statistics, Department of Administration and Fiscal Control. This report contains twelve fiscal years of sales tax collections. The State of Wyoming's fiscal year runs from July 1

through June 30. This report also details collections by major industrial and major retail sectors for both the state total and county totals. The reporting of sales tax collections is based upon the Standard Industrial Classification, devised by the Federal Office of Management and Budget. Under this system a business is classified by its primary activity, which is determined by its principle product or group of products produced, distributed or services rendered. Each sector classification is described in the glossary.

TABLE 1

GENERAL FUND REVENUES

CODE	SOURCE	FY 1983	FY 1984	FY 1985
13000	SEVERANCE TAX	$110,356,100	$109,790,499	$114,073,554
12015	SALES TAX	$108,495,293	$104,515,963	$107,533,757
66012	INTEREST-PWMTF	$45,662,283	$56,461,948	$67,503,145
44011	INTEREST-POOLED	$30,730,687	$29,445,814	$32,651,464
12024	USE TAX	$21,584,633	$16,227,835	$15,241,614
50000	CHGS. SALES-SERVICES	$9,816,257	$9,053,721	$8,548,722
15000	FRANCHISE TAX	$8,679,896	$8,549,052	$9,050,457
60000	OTHER INTEREST REV. (Excluding PWMTF)	$9,386,904	$8,062,849	$11,672,773
20000	LICENSE & PERMIT	$4,149,437	$3,859,708	$4,485,083
16000	MOTOR CARRIER TAX	$3,969,225	$3,775,927	$4,348,842
14000	INHERITANCE TAX	$3,157,812	$2,676,537	$9,373,495
40000	PROP/MONEY USE (Excluding POOLED)	$2,857,473	$2,486,904	$2,631,065
	ALL OTHER	$11,224,466	$8,207,848	$9,413,607
	TOTAL	$370,070,466	$363,114,605	$396,527,578

TABLE 2

OPTIONAL SALES TAX ADOPTION DATES BY COUNTY

EFFECTIVE TAX RATE .04

COUNTIES	ADOPTION DATE
Campbell	12-01-76
Carbon	12-01-77
Converse	03-01-76
Crook	01-01-79
Hot Springs	12-01-76
Johnson	11-01-79
Laramie	12-01-77
Lincoln	11-01-79
Natrona	12-01-74
Niobrara	12-01-76
Platte	12-01-76*
Sheridan	01-01-79
Sweetwater	01-02-74
Teton	11-22-73
Uinta	07-01-76
Weston	09-01-75

* The option tax was first effective December 1, 1976. The 4% rate was in effect until December 31, 1978. The question on the ballot to continue the tax was defeated at the General Election of 1978. The 3% rate was in effect from January 1, 1979 through December 31, 1979. The option question was presented again at a Special Election in 1979 and the 4% rate was again in effect from January 1, 1980 through December 31, 1980. The question to continue was once again defeated at the General Election in 1980. January 1, 1981 the 3% rate became effective.

Source: Department of Revenue and Taxation, 1984 Annual Report, Cheyenne: State of Wyoming, Vol. II, p. 40

TABLE 3

TAXABLE EVENTS AND EXEMPTIONS

Wyoming Statute 39-6-404 describes the following sales and services as taxable events:

1. Retail sales of tangible personal property within the state.
2. Leases of tangible personal property if the property would have been taxable, had it been sold.
3. Telephone and telegraph services, and the equipment used to carry out such services.
4. Intrastate transportation of passengers.
5. Sales by public utilities and by those furnishing gas, electricity, or heat for domestic, industrial or commercial consumption.
6. Meals regularly served to the public, and cover charges.
7. Lodging services, e.g., motels, hotels.
8. Admissions to amusements or athletic events.
9. Repair, alteration or improvement of tangible personal property.
10. Contract seismographic surveying, contract geophysical surveying and other contract geophysical exploration operations calculated to reveal the existence of geologic conditions favorable to the accumulation of oil or gas, and for all services rendered in and all types of coring, logging, testing, stimulating, perforating, cementing, completing, recompleting or attempting to complete any well for production of oil or gas.
11. Sales of automobiles, mobile homes, campers, semitrailers.
12. Sales of alcoholic beverages.

Wyoming Statute 39-6-402 (a) (iv) defines "Sales price" as the consideration paid by the purchaser of tangible personal property excluding the actual trade-in value allowed on property exchanged at the time of transaction, admissions or services which are subject to taxation as provided by this article and excluding any taxes imposed by the federal government or this article.

Wyoming Statute 39-6-405 governs exemptions from our state sales tax. Exemptions include:

1. Sales of tangible personal property to a person engaged in manufacturing, if such property becomes an ingredient or component of the item manufactured. Sales of containers, labels, etc. are also exempt.
2. Sales of livestock, feeds for feeding livestock for marketing purposes; seeds, roots, bulbs, small plants, and fertilizer, planted or applied to land, the products of which are to be sold.
3. Intrastate transportation of sick, injured and deceased persons by ambulance or hearse.
4. Intrastate transportation of employees when the transportation is paid for by the employer.

5. Intrastate transportation of raw farm products to processing plants.
6. Interstate transportation of freight and passengers.
7. Sales of energy if the energy is consumed directly in manufacturing, processing or agriculture.
8. Sales of the services of professional engineers . . .
9. Sales which are subject to a federal excise tax in excess of 20%.
10. Sales of tangible personal property which is subject to a state excise tax in excess of 5%.
11. Sales to the U.S. Government.
12. Sales made to the State of Wyoming or its political subdivisions.
13. Sales made to a religious or charitable organization.
14. Sales of trucks, etc., to holders of a valid I.C.C. permit, provided they are used substantially in interstate commerce.
15. Occasional sales made by religious or charitable institutions for fund raising purposes.
16. Sales which Wyoming is forbidden to tax, either by the State or by the laws or constitution of the United States.
17. Sales of prescription drugs, oxygen for medical use, plasma, prosthetic devices, hearing aids, crutches, wheelchairs, eyeglasses and contact lenses, insulin for human relief, and any syringe, needle or device for the administration thereof.
18. Leases of vehicle if the lease is computed from gross receipts of the operation, for holders of valid I.C.C. permits.
19. Wholesale sales.
20. Intrastate transportation of freight.

Source: The Department of Revenue and Taxation, Sales and Use Tax Division Bulletin, Fall 1980.

SECTION I

SALES TAX COLLECTIONS
SUMMARY TABLES
FIGURE

SUMMARY OF SALES TAX COLLECTIONS

Total state sales tax collections for the past twelve years are summarized in this section to show general trends. As shown in Figure 1, total sales tax collections hit a high in 1982 of $227,011,946. While Fiscal Year 1985 collections did not near that mark, they did increase by 3.5% over 1984. Table 4 presents the data graphed and supplies county totals. The counties which experienced growth in their sales in the past year are mostly located in the southwest corner (Uinta 7%, Sweetwater 6%, Lincoln 36%, and Sublette 17%), as well as Park (6%), Laramie (5%), and Campbell (7%). Out of state tax revenues increased by 8 percent. Likewise, there were 10 counties that had declining sales for this time period, most notably, Carbon (-5.6%) and Niobrara (-11.6%). Albany, Converse, Platte and Weston all had reductions of 2 percent. Natrona County had a decline of .7 percent. The growth rate over the past 10 years in current and constant dollars is contained in Table 5. Monthly sales tax collections, as received by the state Department of Revenue and Taxation, are provided in Table 6 for seasonal analysis.

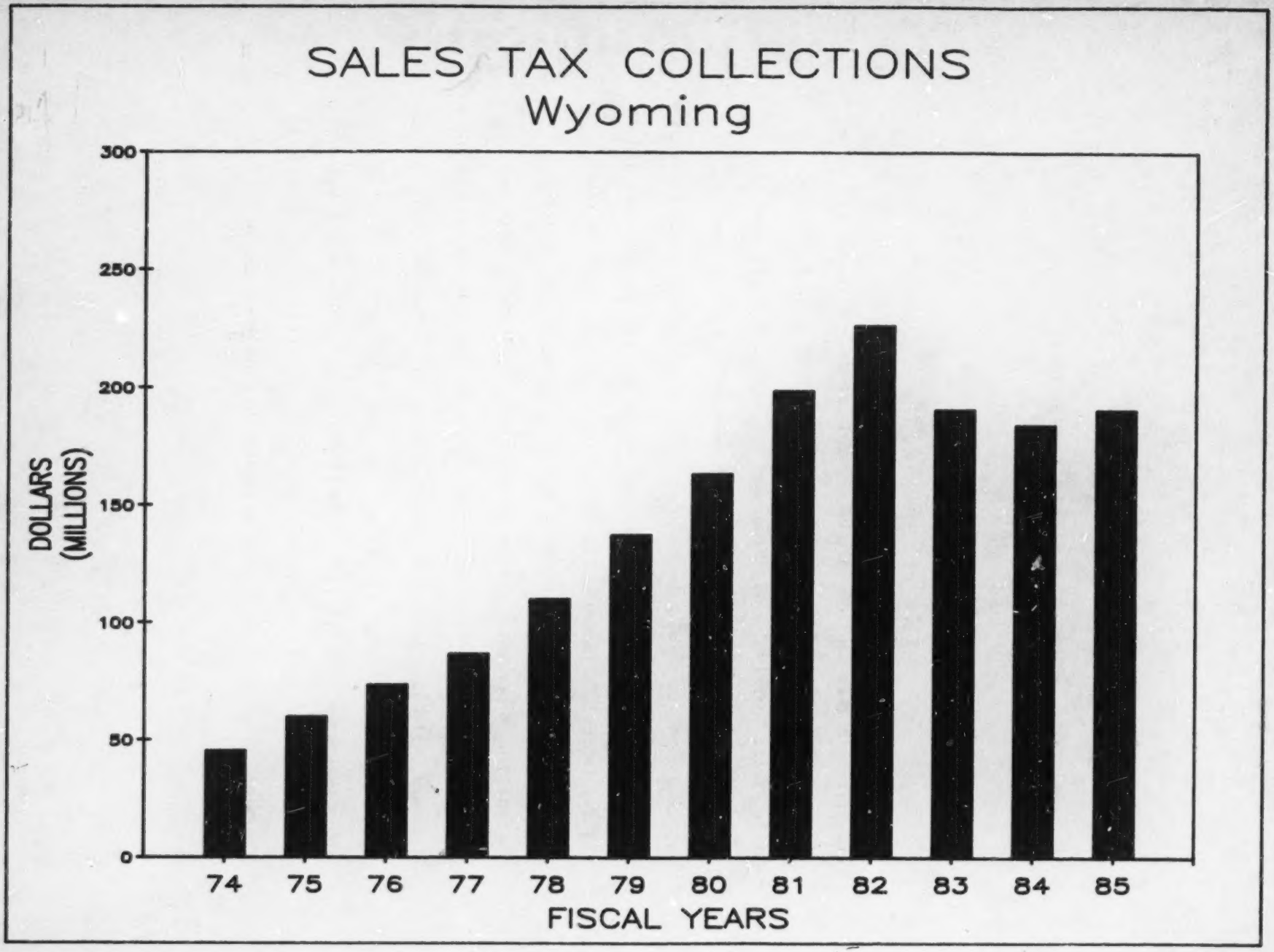

SALES TAX COLLECTIONS
Wyoming
DOLLARS (MILLIONS)
300
250
200
150
100
50
0
74
75
76
77
78
79
80
81
82
83
84
85
FISCAL YEARS

FIGURE 1

TABLE 4

SALES TAX COLLECTIONS BY COUNTIES

COUNTY	FISCAL 74	FISCAL 75	FISCAL 76	FISCAL 77	FISCAL 78	FISCAL 79
ALBANY	$2,111,958	$2,252,133	$2,737,724	$3,084,406	$3,628,310	$4,197,458
BIG HORN	$833,077	$974,093	$1,064,130	$1,159,259	$1,272,555	$1,541,337
CAMPBELL	$2,440,119	$4,013,678	$4,582,072	$6,266,819	$9,263,278	$10,139,378
CARBON	$1,836,415	$2,282,414	$2,701,763	$3,235,386	$4,198,342	$6,307,194
CONVERSE	$655,129	$965,068	$1,398,229	$1,997,659	$2,569,454	$2,734,942
CROOK	$301,966	$348,709	$459,395	$502,592	$623,714	$868,907
FREMONT	$2,685,832	$3,086,940	$3,899,932	$4,763,924	$5,921,304	$7,452,302
GOSHEN	$1,052,921	$1,174,687	$1,370,768	$1,397,086	$1,333,031	$1,797,282
HOT SPRINGS	$562,249	$702,197	$797,005	$972,002	$1,184,784	$1,666,332
JOHNSON	$530,395	$667,444	$929,032	$887,576	$1,016,795	$1,200,685
LARAMIE	$5,838,011	$6,265,134	$7,330,207	$8,156,074	$10,529,759	$13,546,908
LINCOLN	$636,149	$798,771	$918,224	$1,176,492	$1,327,533	$1,576,765
NATRONA	$9,632,512	$14,391,612	$18,552,927	$21,964,252	$28,565,802	$34,682,188
NIOBRARA	$259,263	$283,172	$330,486	$391,707	$485,884	$550,141
PARK	$2,371,487	$2,920,642	$3,289,329	$3,711,622	$4,210,333	$5,006,589
PLATTE	$615,755	$684,651	$866,101	$1,177,624	$1,728,256	$2,260,268
SHERIDAN	$1,919,133	$2,162,248	$2,681,505	$3,144,535	$3,793,740	$4,756,405
SUBLETTE	$402,866	$484,538	$574,471	$609,364	$757,621	$950,556
SWEETWATER	$4,531,642	$6,965,536	$7,917,064	$9,131,366	$11,287,958	$13,369,180
TETON	$1,736,153	$2,317,823	$2,841,929	$3,259,767	$3,991,952	$4,663,478
UINTA	$635,398	$804,378	$982,367	$1,523,455	$2,101,364	$2,900,888
WASHAKIE	$1,039,388	$1,189,052	$1,490,738	$1,663,528	$1,882,382	$2,370,989
WESTON	$609,348	$755,074	$1,113,524	$1,352,257	$1,334,686	$1,812,105
OUT OF STATE	$2,611,301	$3,668,042	$5,245,875	$5,724,984	$7,296,603	$11,649,361
CONS.	-	-	-	-	-	-
STATE OF WYOMING	$45,868,468	$60,358,235	$74,074,793	$87,255,757	$110,725,839	$138,001,037

NOTE: Estimates of sales are obtained by dividing the collection by the effective tax rate.

TABLE 4 (continued)

SALES TAX COLLECTIONS BY COUNTIES

COUNTY	FISCAL 80	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85
ALBANY	$4,509,039	$4,825,046	$5,339,815	$5,331,432	$5,735,598	$5,603,971
BIG HORN	$1,656,304	$1,837,238	$2,088,852	$1,937,078	$1,943,263	$1,986,941
CAMPBELL	$12,415,329	$17,480,418	$21,047,796	$18,543,547	$18,057,766	$19,319,677
CARBON	$7,414,108	$8,301,490	$8,347,089	$7,215,417	$6,683,130	$6,308,720
CONVERSE	$3,710,726	$4,167,995	$4,643,109	$3,880,991	$4,027,450	$3,931,012
CROOK	$1,079,803	$1,239,161	$1,879,085	$1,340,828	$1,432,013	$1,463,085
FREMONT	$8,754,272	$9,849,142	$10,507,600	$8,962,289	$8,102,924	$8,304,420
GOSHEN	$1,916,361	$2,102,331	$2,042,144	$2,062,680	$2,275,304	$2,254,624
HOT SPRINGS	$1,872,851	$2,256,801	$2,346,435	$2,421,633	$2,559,250	$2,480,729
JOHNSON	$1,547,804	$1,785,480	$2,185,409	$2,105,748	$2,123,993	$2,095,482
LARAMIE	$14,931,888	$16,300,471	$17,120,591	$17,602,531	$19,096,475	$20,123,067
LINCOLN	$2,045,752	$3,061,198	$3,858,899	$3,205,749	$3,090,964	$4,213,709
NATRONA	$41,920,126	$49,063,103	$55,498,373	$40,665,528	$37,722,896	$37,465,106
NIOBRARA	$646,659	$730,781	$778,366	$744,539	$833,814	$737,214
PARK	$5,448,003	$7,032,019	$7,431,888	$7,162,553	$7,694,266	$8,201,712
PLATTE	$2,269,001	$2,365,782	$1,714,008	$1,527,437	$1,612,656	$1,567,063
SHERIDAN	$5,928,603	$6,599,020	$6,537,361	$6,880,938	$7,242,287	$7,271,540
SUBLETTE	$1,125,630	$1,377,659	$1,694,766	$1,344,130	$1,366,309	$1,602,231
SWEETWATER	$17,214,623	$21,863,880	$23,139,213	$17,559,900	$15,019,638	$15,923,031
TETON	$4,959,580	$5,446,732	$6,281,008	$6,486,470	$6,944,721	$7,149,518
UINTA	$4,235,241	$7,205,938	$11,918,189	$11,997,175	$10,288,760	$11,023,031
WASHAKIE	$2,661,134	$3,021,157	$2,984,835	$2,571,394	$2,631,528	$2,731,260
WESTON	$1,943,785	$2,439,653	$3,001,744	$2,681,827	$2,460,689	$2,396,961
OUT OF STATE	$13,705,419	$18,969,311	$24,974,940	$17,106,138	$15,870,405	$17,213,931
CONS.	($41,842)	($49,188)	($369,603)	($71,051)	($100,211)	($190,641)
STATE OF WYOMING	$163,890,276	$199,272,639	$227,011,946	$191,266,926	$184,715,909	$191,177,520

NOTE: Estimates of sales are obtained by dividing the collection by the effective tax rate.

TABLE 5

SALES TAX COLLECTIONS : GROWTH RATES FY 1976 - FY 1985

COUNTY	FY 1976	FY 1985	AVE. ANNUAL GROWTH RATE FY 76 - FY 85	FY 85 1976 DOLLARS	CONSTANT AVE. ANNUAL GROWTH RATE FY 76 - FY 85
ALBANY	$2,737,724	$5,603,971	7.43%	$2,965,064	0.80%
BIG HORN	$1,064,130	$1,986,941	6.44%	$1,051,292	-0.12%
CAMPBELL	$4,582,072	$19,319,777	15.48%	$10,222,104	8.35%
CARBON	$2,701,763	$6,298,720	8.85%	$3,337,947	2.14%
CONVERSE	$1,398,229	$3,931,012	10.89%	$2,079,900	4.05%
CROOK	$459,395	$1,463,085	12.28%	$774,119	5.36%
FREMONT	$3,899,932	$8,304,420	7.85%	$4,393,873	1.20%
GOSHEN	$1,370,768	$2,254,624	5.10%	$1,192,923	-1.38%
HOT SPRINGS	$797,005	$2,480,729	12.02%	$1,312,555	5.12%
JOHNSON	$929,032	$2,095,482	8.47%	$1,108,721	1.78%
LARAMIE	$7,330,207	$20,123,067	10.63%	$10,647,125	3.80%
LINCOLN	$918,224	$4,213,709	16.46%	$2,229,476	9.28%
NATRONA	$18,552,927	$37,465,106	7.28%	$19,822,807	0.66%
NIOBRARA	$330,486	$737,214	8.35%	$390,060	1.67%
PARK	$3,289,329	$8,201,712	9.57%	$4,339,530	2.81%
PLATTE	$866,101	$1,567,063	6.11%	$829,134	-0.44%
SHERIDAN	$2,481,505	$7,271,540	10.49%	$3,847,376	3.68%
SUBLETTE	$574,471	$1,602,231	10.90%	$847,741	3.97%
SWEETWATER	$7,917,064	$15,923,031	7.24%	$8,424,804	0.62%
TETON	$2,841,929	$7,149,518	9.66%	$3,782,814	2.90%
UINTA	$982,347	$11,023,031	27.35%	$5,832,292	19.50%
WASHAKIE	$1,490,738	$2,731,260	6.24%	$1,445,111	-0.31%
WESTON	$1,113,524	$2,396,961	7.97%	$1,268,233	1.31%
OUT OF STATE	$5,245,875	$17,213,931	12.62%	$9,107,900	5.67%
TOTAL	$74,074,793	$191,177,320	9.95%	$101,152,127	3.16%

NOTE: FY 1985 Collections deflated to 1976 dollars using the Consumer Price Index, June 1976 = 170.1, June 1985 = 322.

TABLE 6

TOTAL SALES TAX COLLECTIONS BY MONTH

YEAR	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER
1970	$2,623,274	$2,830,012	$2,760,983	$2,775,389	$2,434,737	$2,200,747
1971	$2,733,548	$3,113,921	$2,961,330	$2,765,730	$2,793,526	$2,569,911
1972	$3,063,307	$3,607,723	$3,329,625	$3,350,228	$3,153,329	$2,868,379
1973	$3,655,007	$4,173,834	$3,851,200	$3,949,144	$3,682,266	$3,299,513
1974	$3,917,363	$5,981,677	$5,212,091	$5,215,398	$4,999,609	$4,354,788
1975	$6,483,142	$6,696,405	$6,814,367	$6,922,849	$6,194,672	$5,927,125
1976	$6,829,589	$7,409,448	$7,352,024	$7,370,150	$6,998,210	$6,698,455
1977	$7,748,874	$9,365,107	$9,158,017	$8,467,037	$8,494,772	$9,175,392
1978	-	$9,111,479	$12,347,957	$12,104,127	$11,108,914	$13,191,999
1979	$12,260,390	$15,223,688	$12,713,872	$13,504,058	$11,248,483	$10,759,114
1980	$16,696,726	$16,487,156	$17,257,000	$17,216,113	$15,183,463	$17,209,395
1981	$18,621,186	$17,863,880	$18,142,973	$18,792,515	$18,505,901	$19,976,559
1982	$18,274,135	$17,969,923	$18,574,106	$17,653,132	$15,341,155	$16,977,887
1983	$12,754,570	$17,173,331	$15,705,769	$16,143,367	$15,592,444	$15,837,535
1984	$14,386,022	$15,985,102	$18,930,124	$17,447,007	$17,808,984	$16,352,789

YEAR	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE
1970	-	-	-	-	-	-
1972	$2,695,240	$2,453,429	$2,562,105	$2,425,145	$2,685,448	$2,854,414
1973	$3,172,307	$3,157,041	$2,840,700	$2,870,255	$3,046,771	$3,350,613
1974	$4,320,446	$3,531,193	$3,403,453	$3,719,417	$4,137,752	$4,145,242
1975	$5,504,680	$5,062,043	$4,894,856	$4,805,169	$5,813,067	$4,397,495
1976	$6,276,326	$5,863,560	$5,510,678	$5,486,030	$5,779,391	$6,120,249
1977	$7,283,083	$6,801,308	$6,941,357	$6,829,769	$7,874,929	$8,667,436
1978	$8,824,463	$8,743,758	$10,487,967	$9,646,440	$9,990,841	$10,623,171
1979	$11,127,799	$12,016,819	$10,831,148	$10,599,831	$11,778,165	$12,191,308
1980	$12,974,035	$13,776,294	$13,067,535	$14,991,290	$15,039,971	$18,325,065
1981	$16,419,365	$15,752,067	$17,320,714	$15,135,454	$17,624,747	$16,970,428
1982	$18,057,537	$20,375,689	$21,148,044	$19,451,908	$18,336,795	$17,738,548
1983	$18,006,067	$12,949,074	$15,304,623	$12,091,577	$14,046,983	$14,078,235
1984	$16,526,910	$15,857,870	$15,631,887	$13,720,309	$14,883,646	$14,888,259
1985	$16,551,403	$15,220,487	$15,795,548	$13,355,357	$15,982,121	$13,162,559

SOURCE: DEPARTMENT OF REVENUE AND TAXATION

SECTION II

SALES TAX COLLECTIONS
BY COUNTY, BY MAJOR INDUSTRIAL SECTOR

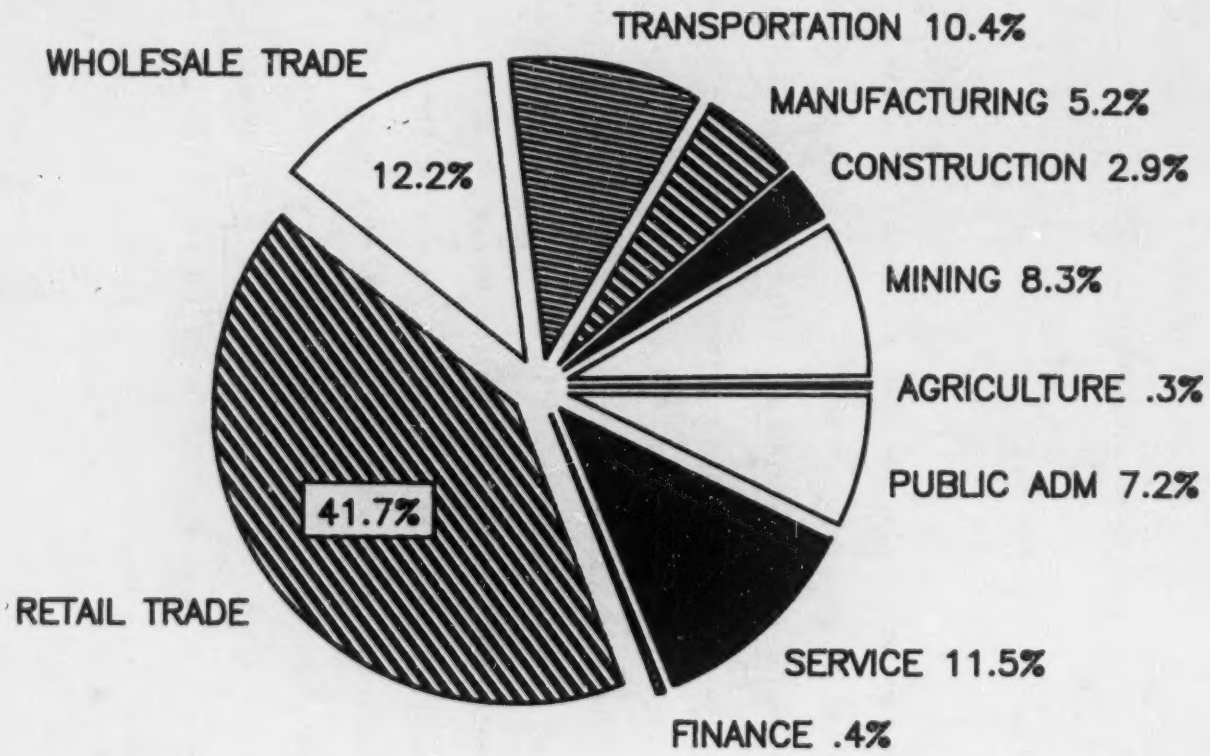
SALES TAX COLLECTIONS BY MAJOR INDUSTRIAL SECTORS

This section contains the state and county sales tax collections by major industrial sectors. Definitions are found in the glossary.

State sales tax collections increased by 3.5% from fiscal year 1984 to 1985. Two sectors recorded significant gains in sales tax collections during this time period. The Manufacturing sector increased by 20.0% and the Financial sector increased by 45.5 percent. Other sectors which experienced growth in sales tax collections are Mining (7.4%), Wholesale Trade (5.9%), Public Administration (5.4%), and Transportation (4.7%). Retail Trade (.6%) and Services (1.6%) recorded only marginal growth. Two sectors experienced a decline in sales tax collections. Agriculture suffered a 1.0 percent decline and Construction fell by 4.7 percent from fiscal year 1984 to 1985.

Figure 2 shows each of the industrial sectors as a percentage of total sales tax collections for FY85.

SALES TAX COLLECTIONS
By Major Industrial Sectors
Fiscal Year 1985



WYOMING

FIGURE 2

INDUSTRIAL SECTOR	FISCAL 74	FISCAL 75	FISCAL 76	FISCAL 77	FISCAL 78	FISCAL 79
AGRICULTURE	$45,460	$52,047	$63,859	$125,343	$149,910	$265,778
MINING	$2,018,592	$3,797,410	$4,739,434	$5,723,456	$8,082,029	$10,813,132
CONSTRUCTION	$1,436,329	$2,006,629	$2,277,436	$2,784,932	$3,572,446	$4,770,649
MANUFACTURING	$1,235,867	$1,803,871	$3,028,909	$2,537,244	$3,493,606	$4,585,209
TRANSPORTATION	$2,739,488	$3,216,906	$4,059,756	$5,251,885	$6,423,194	$8,531,916
WHOLESALE TRADE	$5,986,395	$9,781,020	$10,337,426	$12,582,185	$17,273,829	$22,731,248
RETAIL TRADE	$22,378,468	$27,241,998	$33,092,458	$38,726,761	$47,283,264	$58,286,353
FINANCE	$43,596	$62,442	$75,811	$100,529	$142,529	$249,733
SERVICE	$5,261,825	$7,110,008	$8,784,004	$10,354,365	$12,940,621	$16,666,001
PUBLIC ADM	$4,722,449	$5,285,904	$7,615,701	$9,069,058	$11,364,411	$11,100,999
TOTAL	$45,868,468	$60,358,235	$74,074,793	$87,255,757	$110,725,839	$138,001,037

INDUSTRIAL SECTOR	FISCAL 80	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85
AGRICULTURE	$344,335	$430,425	$522,746	$548,996	$504,891	$499,846
MINING	$14,625,646	$21,714,266	$26,405,781	$17,857,266	$14,837,597	$15,934,201
CONSTRUCTION	$6,034,141	$7,334,256	$8,139,050	$6,262,204	$5,729,757	$5,462,372
MANUFACTURING	$6,004,421	$8,401,466	$13,072,200	$9,196,168	$8,285,572	$9,943,774
TRANSPORTATION	$9,512,423	$11,678,915	$14,359,506	$17,215,775	$18,966,707	$19,860,336
WHOLESALE TRADE	$29,199,566	$35,840,312	$40,757,109	$25,741,020	$21,936,640	$23,232,966
RETAIL TRADE	$66,866,202	$76,869,812	$82,240,570	$79,308,940	$79,273,404	$79,779,486
FINANCE	$362,828	$622,770	$562,356	$407,132	$479,957	$698,459
SERVICE	$19,077,292	$23,800,946	$27,753,797	$22,897,341	$21,713,590	$22,072,156
PUBLIC ADM	$11,863,415	$12,579,463	$12,998,822	$11,832,077	$12,987,785	$13,693,907
TOTAL	$163,890,276	$199,272,639	$227,011,946	$191,266,926	$184,715,909	$191,177,520

SOURCE: DEPARTMENT OF REVENUE AND TAXATION

SALES TAI COLLECTIONS

ALBANY

INDUSTRIAL SECTOR	FISCAL 74	FISCAL 75	FISCAL 76	FISCAL 77	FISCAL 78	FISCAL 79
AGRICULTURE	$735	$613	$708	$2,140	$1,572	$6,118
MINING	$6,011	$5,776	$9,920	$17,284	$25,718	$23,725
CONSTRUCTION	$42,850	$60,433	$65,531	$63,476	$77,283	$103,692
MANUFACTURING	$41,607	$58,029	$128,206	$86,242	$96,543	$118,587
TRANSPORTATION	$152,460	$156,889	$178,177	$218,042	$221,464	$298,923
WHOLESALE TRADE	$40,530	$50,097	$60,730	$74,090	$91,632	$145,896
RETAIL TRADE	$1,326,834	$1,405,978	$1,647,345	$1,849,321	$2,192,238	$2,508,155
FINANCE	$1,172	$1,182	$1,245	($1,242)	$2,488	$1,224
SERVICE	$266,400	$301,292	$329,926	$388,334	$434,756	$498,870
PUBLIC ADM	$233,360	$203,845	$315,937	$386,720	$484,816	$492,268
TOTAL	$2,111,958	$2,252,133	$2,737,724	$3,084,406	$3,628,510	$4,197,458

INDUSTRIAL SECTOR	FISCAL 80	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85
AGRICULTURE	$7,110	$4,555	$6,380	$5,355	$5,594	$7,378
MINING	$32,885	$30,471	$22,044	$22,900	$26,339	$19,655
CONSTRUCTION	$86,662	$111,406	$335,209	$119,619	$153,688	$155,804
MANUFACTURING	$156,943	$153,783	$161,797	$114,071	$96,518	$125,401
TRANSPORTATION	$287,270	$353,903	$436,162	$528,007	$558,831	$544,798
WHOLESALE TRADE	$270,604	$257,075	$283,914	$307,434	$387,556	$454,280
RETAIL TRADE	$2,677,019	$2,865,469	$3,005,584	$3,010,658	$3,183,782	$3,018,089
FINANCE	$285	$759	$1,150	$3,158	$534	$3,023
SERVICE	$548,355	$609,255	$703,377	$721,993	$751,781	$734,311
PUBLIC ADM	$441,892	$438,359	$404,182	$498,221	$570,963	$541,217
TOTAL	$4,509,039	$4,825,046	$5,359,815	$5,331,432	$5,735,598	$5,603,971

NOTE: Estimates of sales are obtained by dividing the collection by the effective tax rate.

BIG HORN | SALES TAX COLLECTIONS | BIG HORN

INDUSTRIAL SECTOR	FISCAL 74	FISCAL 75	FISCAL 76	FISCAL 77	FISCAL 78	FISCAL 79
AGRICULTURE	$705	$703	$1,238	$2,984	$8,983	$15,073
MINING	$19,476	$51,414	$18,808	$25,685	$42,211	$55,714
CONSTRUCTION	$13,332	$12,298	$14,604	$19,247	$15,076	$21,478
MANUFACTURING	$19,871	$32,199	$30,394	$30,042	$36,154	$40,441
TRANSPORTATION	$123,063	$142,534	$159,469	$202,858	$213,803	$271,463
WHOLESALE TRADE	$19,564	$23,367	$29,627	$36,698	$42,493	$69,617
RETAIL TRADE	$461,639	$539,448	$592,496	$607,359	$658,051	$759,897
FINANCE	$318	$629	$442	$386	$414	$889
SERVICE	$48,452	$54,675	$63,449	$73,855	$79,204	$93,204
PUBLIC ADM	$126,657	$116,826	$153,605	$160,145	$176,167	$213,561
TOTAL	$833,077	$974,093	$1,064,130	$1,159,259	$1,272,555	$1,541,337

INDUSTRIAL SECTOR	FISCAL 80	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85
AGRICULTURE	$17,052	$20,828	$26,469	$17,648	$17,716	$17,186
MINING	$82,859	$59,688	$81,559	$49,257	$35,537	$17,493
CONSTRUCTION	$25,410	$26,987	$41,745	$50,882	$32,431	$36,382
MANUFACTURING	$48,506	$67,216	$92,782	$61,677	$50,072	$50,021
TRANSPORTATION	$305,726	$370,253	$494,205	$516,456	$584,252	$636,116
WHOLESALE TRADE	$84,100	$79,665	$68,001	$42,623	$40,179	$42,057
RETAIL TRADE	$828,760	$946,238	$973,644	$910,494	$886,800	$890,178
FINANCE	$1,548	$1,850	$1,943	$1,447	$1,589	$1,757
SERVICE	$82,331	$87,016	$109,952	$108,142	$98,068	$104,815
PUBLIC ADM	$179,796	$177,484	$198,538	$178,439	$196,605	$200,923
TOTAL	$1,656,304	$1,837,238	$2,088,852	$1,937,078	$1,943,263	$1,986,941

NOTE: Estimates of sales are obtained by dividing the collection by the effective tax rate.

CAMPBELL

SALES TAX COLLECTIONS

CAMPBELL

INDUSTRIAL SECTOR	FISCAL 74	FISCAL 75	FISCAL 76	FISCAL 77	FISCAL 78	FISCAL 79
AGRICULTURE	$1,176	$1,663	$2,946	$6,957	$10,768	$21,976
MINING	$310,209	$509,559	$588,490	$809,650	$1,237,942	$1,289,684
CONSTRUCTION	$79,096	$106,534	$127,491	$201,270	$325,246	$388,239
MANUFACTURING	$23,994	$65,852	$85,302	$211,963	$236,923	$212,800
TRANSPORTATION	$103,434	$160,080	$223,401	$295,311	$438,983	$597,955
WHOLESALE TRADE	$522,038	$1,060,509	$852,038	$1,064,394	$1,758,082	$1,719,000
RETAIL TRADE	$795,226	$1,166,180	$1,498,484	$2,209,980	$3,187,387	$3,680,822
FINANCE	$3,957	$10,731	$13,394	$34,010	$41,558	$29,146
SERVICE	$333,754	$550,762	$439,704	$757,999	$1,076,505	$1,305,840
PUBLIC ADM	$267,237	$381,807	$530,821	$675,085	$949,885	$893,915
TOTAL	$2,440,119	$4,013,678	$4,382,072	$6,286,819	$9,263,278	$10,139,378

INDUSTRIAL SECTOR	FISCAL 80	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85
AGRICULTURE	$20,682	$27,123	$28,822	$26,218	$26,616	$29,596
MINING	$1,907,152	$3,046,737	$4,020,801	$3,081,570	$2,984,609	$3,276,433
CONSTRUCTION	$493,104	$552,899	$645,314	$640,574	$417,248	$519,089
MANUFACTURING	$356,665	$506,535	$718,936	$618,040	$541,823	$666,356
TRANSPORTATION	$761,616	$828,985	$873,468	$1,168,307	$1,492,540	$1,450,908
WHOLESALE TRADE	$2,101,292	$3,358,237	$3,727,257	$2,460,041	$2,466,131	$2,829,037
RETAIL TRADE	$4,351,891	$5,777,346	$6,992,288	$7,046,727	$6,939,568	$7,142,717
FINANCE	$32,684	$79,493	$35,398	$34,283	$35,346	$34,263
SERVICE	$1,497,607	$2,093,757	$2,737,576	$2,176,405	$1,797,267	$1,921,294
PUBLIC ADM	$892,624	$1,209,288	$1,267,920	$1,291,373	$1,356,605	$1,449,970
TOTAL	$12,415,329	$17,480,418	$21,047,796	$18,543,547	$18,057,766	$19,319,777

NOTE: Estimates of sales are obtained by dividing the collection by the effective tax rate.

CARBON

SALES TAX COLLECTIONS

CARBON

INDUSTRIAL SECTOR	FISCAL 74	FISCAL 75	FISCAL 76	FISCAL 77	FISCAL 78	FISCAL 79
AGRICULTURE	$20	$21	$356	$2,304	$4,089	$5,194
MINING	$57,760	$222,863	$229,409	$363,651	$295,407	$675,825
CONSTRUCTION	$28,074	$32,193	$32,431	$34,334	$78,251	$108,728
MANUFACTURING	$20,579	$39,070	$39,878	$65,874	$97,718	$152,982
TRANSPORTATION	$149,191	$162,441	$211,596	$291,160	$390,583	$608,374
WHOLESALE TRADE	$169,126	$257,079	$281,551	$235,971	$326,496	$642,723
RETAIL TRADE	$902,772	$1,008,250	$1,167,036	$1,402,018	$1,914,941	$2,688,590
FINANCE	$258	$364	$661	$3,087	$6,012	$28,082
SERVICE	$268,633	$317,658	$336,743	$388,106	$511,412	$693,410
PUBLIC ADM	$240,002	$242,476	$382,101	$448,881	$573,434	$703,286
TOTAL	$1,836,415	$2,282,414	$2,701,763	$3,235,386	$4,198,342	$6,307,194

INDUSTRIAL SECTOR	FISCAL 80	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85
AGRICULTURE	$5,384	$7,346	$10,691	$11,687	$8,114	$6,436
MINING	$681,370	$988,010	$867,256	$706,990	$229,861	$182,488
CONSTRUCTION	$149,436	$154,212	$144,634	$141,536	$168,885	$151,889
MANUFACTURING	$177,532	$246,125	$205,703	$123,763	$94,175	$96,513
TRANSPORTATION	$735,527	$851,318	$1,022,586	$1,136,466	$1,171,394	$1,089,303
WHOLESALE TRADE	$974,080	$1,134,682	$1,334,284	$982,375	$895,526	$758,281
RETAIL TRADE	$3,151,062	$3,403,445	$3,327,944	$2,929,351	$2,830,535	$2,711,649
FINANCE	$29,443	$31,826	$21,796	$17,433	$19,416	$22,067
SERVICE	$764,166	$865,503	$859,575	$726,239	$703,257	$760,368
PUBLIC ADM	$746,093	$619,008	$552,572	$439,562	$541,951	$529,712
TOTAL	$7,414,108	$8,301,490	$8,347,089	$7,215,417	$6,683,130	$6,308,720

NOTE: Estimates of sales are obtained by dividing the collection by the effective tax rate.

CONVERSE

SALES TAX COLLECTIONS

CONVERSE

INDUSTRIAL SECTOR	FISCAL 74	FISCAL 75	FISCAL 76	FISCAL 77	FISCAL 78	FISCAL 79
AGRICULTURE	$3,166	$2,829	$3,280	$6,925	$4,640	$7,811
MINING	$21,992	$38,336	$33,678	$62,474	$53,682	$79,013
CONSTRUCTION	$14,408	$34,967	$65,424	$100,422	$116,831	$112,522
MANUFACTURING	$5,249	$8,962	$9,355	$19,632	$37,824	$41,692
TRANSPORTATION	$64,723	$78,020	$105,890	$191,981	$221,851	$256,167
WHOLESALE TRADE	$22,837	$56,699	$85,865	$94,265	$137,190	$222,433
RETAIL TRADE	$359,666	$493,239	$710,923	$1,029,972	$1,333,091	$1,675,372
FINANCE	$322	$385	$554	$698	$1,039	$761
SERVICE	$49,137	$74,764	$120,713	$187,255	$247,158	$298,141
PUBLIC ADM	$113,628	$176,868	$262,547	$304,035	$416,148	$41,030
TOTAL	$655,129	$965,068	$1,398,229	$1,997,659	$2,569,454	$2,734,942

INDUSTRIAL SECTOR	FISCAL 80	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85
AGRICULTURE	$7,932	$5,874	$5,877	$10,185	$12,840	$14,313
MINING	$255,890	$303,061	$483,047	$199,823	$169,865	$155,250
CONSTRUCTION	$156,904	$182,426	$142,809	$90,417	$84,072	$76,902
MANUFACTURING	$54,319	$39,485	$92,048	$82,918	$92,847	$95,992
TRANSPORTATION	$260,034	$345,321	$391,263	$471,609	$505,672	$539,298
WHOLESALE TRADE	$304,369	$328,276	$445,052	$218,252	$269,566	$256,882
RETAIL TRADE	$1,901,023	$2,069,987	$2,045,879	$1,931,767	$1,930,160	$1,853,942
FINANCE	$1,971	$1,436	$247	$857	$333	$843
SERVICE	$345,665	$423,279	$544,845	$478,710	$512,465	$503,263
PUBLIC ADM	$422,604	$468,837	$492,029	$396,440	$449,616	$434,315
TOTAL	$3,710,726	$4,167,995	$4,643,109	$3,880,991	$4,027,450	$3,931,012

NOTE: Estimates of sales are obtained by dividing the collection by the effective tax rate.

INDUSTRIAL SECTOR	FISCAL 74	FISCAL 75	FISCAL 76	FISCAL 77	FISCAL 78	FISCAL 79
AGRICULTURE	$811	$1,069	$2	$658	$1,770	$2,106
MINING	$5,307	$16,877	$17,952	$21,572	$49,213	$137,113
CONSTRUCTION	$6,002	$12,980	$11,788	$15,848	$15,473	$34,675
MANUFACTURING	$12,451	$8,111	$18,179	$21,858	$34,367	$44,661
TRANSPORTATION	$23,826	$30,856	$43,498	$53,135	$74,832	$108,811
WHOLESALE TRADE	$9,115	$15,637	$26,816	$13,779	$14,964	$13,692
RETAIL TRADE	$177,801	$198,744	$248,101	$271,405	$294,849	$388,507
FINANCE	$114	$167	$225	$151	$73	$135
SERVICE	$20,807	$24,644	$30,547	$32,079	$38,577	$44,546
PUBLIC ADM	$45,733	$39,824	$62,287	$72,108	$99,397	$94,662
TOTAL	$301,966	$348,909	$459,395	$502,592	$623,714	$868,907

INDUSTRIAL SECTOR	FISCAL 80	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85
AGRICULTURE	$4,277	$5,080	$4,867	$3,675	$2,114	$2,220
MINING	$179,803	$239,614	$700,347	$198,451	$240,340	$238,861
CONSTRUCTION	$51,217	$66,886	$115,266	$93,570	$78,046	$80,048
MANUFACTURING	$65,021	$82,610	$103,735	$80,562	$62,362	$58,437
TRANSPORTATION	$153,211	$199,237	$235,603	$230,087	$296,645	$287,213
WHOLESALE TRADE	$31,226	$53,295	$77,323	$51,540	$45,172	$51,278
RETAIL TRADE	$451,735	$455,129	$500,932	$541,495	$558,585	$583,684
FINANCE	$6	$5	$3	$0	$0	$0
SERVICE	$51,019	$57,227	$58,239	$55,661	$65,408	$82,120
PUBLIC ADM	$92,268	$80,067	$82,765	$85,775	$83,327	$79,212
TOTAL	$1,079,803	$1,239,161	$1,879,085	$1,340,828	$1,432,013	$1,463,085

NOTE: Estimates of sales are obtained by dividing the collection by the effective tax rate.

FREMONT SALES TAX COLLECTIONS FREMONT

INDUSTRIAL SECTOR	FISCAL 74	FISCAL 75	FISCAL 76	FISCAL 77	FISCAL 78	FISCAL 79
AGRICULTURE	$3,252	$2,955	$2,783	$2,456	$6,992	$8,994
MINING	$72,003	$111,960	$165,169	$273,565	$460,164	$735,098
CONSTRUCTION	$53,202	$92,686	$111,513	$147,614	$187,902	$229,675
MANUFACTURING	$108,400	$90,555	$141,411	$171,898	$169,412	$220,699
TRANSPORTATION	$191,540	$215,816	$279,516	$349,689	$465,235	$648,512
WHOLESALE TRADE	$107,963	$129,866	$197,427	$217,314	$252,412	$419,618
RETAIL TRADE	$1,399,104	$1,820,631	$2,165,072	$2,545,092	$3,077,222	$3,716,934
FINANCE	$1,871	$986	$1,292	($178)	$643	$149
SERVICE	$198,570	$238,660	$270,472	$316,441	$361,078	$467,589
PUBLIC ADM	$349,927	$382,824	$565,276	$740,032	$940,444	$1,005,235
TOTAL	$2,685,832	$3,086,940	$3,899,932	$4,763,924	$5,921,504	$7,452,502

INDUSTRIAL SECTOR	FISCAL 80	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85
AGRICULTURE	$7,064	$13,597	$18,382	$15,053	$17,175	$15,200
MINING	$934,399	$1,380,762	$1,540,758	$855,169	$122,909	$463,539
CONSTRUCTION	$256,628	$323,482	$355,043	$273,746	$275,122	$230,726
MANUFACTURING	$352,035	$333,117	$323,914	$254,021	$374,950	$338,056
TRANSPORTATION	$738,807	$833,564	$979,458	$1,124,653	$1,165,191	$1,079,495
WHOLESALE TRADE	$648,438	$747,001	$933,137	$587,972	$537,034	$499,368
RETAIL TRADE	$4,235,570	$4,597,937	$4,535,729	$4,293,048	$4,148,678	$4,075,398
FINANCE	$126	$229	$359	$220	$1,334	$2,061
SERVICE	$582,163	$674,458	$880,118	$689,976	$675,494	$703,456
PUBLIC ADM	$999,035	$944,980	$940,668	$868,419	$785,027	$896,909
TOTAL	$8,754,272	$9,849,142	$10,507,600	$8,962,289	$8,102,924	$8,304,420

NOTE: Estimates of sales are obtained by dividing the collection by the effective tax rate.

GOSHEN SALES TAX COLLECTIONS GOSHEN

INDUSTRIAL SECTOR	FISCAL 74	FISCAL 75	FISCAL 76	FISCAL 77	FISCAL 78	FISCAL 79
AGRICULTURE	$3,802	$4,646	$4,246	$5,100	$5,622	$12,195
MINING	$0	$309	$858	$839	$489	$292
CONSTRUCTION	$21,204	$24,311	$34,523	$34,612	$32,444	$34,043
MANUFACTURING	$14,081	$16,424	$16,341	$14,177	$16,062	$17,708
TRANSPORTATION	$45,298	$52,098	$62,656	$74,560	$88,465	$98,810
WHOLESALE TRADE	$19,149	$23,240	$29,506	$29,351	$35,328	$38,926
RETAIL TRADE	$754,653	$829,607	$942,063	$960,676	$1,023,055	$1,226,449
FINANCE	$103	$55	$65	$44	$2,552	$2,526
SERVICE	$58,371	$75,359	$88,899	$95,586	$105,114	$120,667
PUBLIC ADM	$136,262	$148,438	$191,610	$182,141	$223,899	$225,665
TOTAL	$1,052,921	$1,174,687	$1,370,768	$1,397,086	$1,533,031	$1,797,282

INDUSTRIAL SECTOR	FISCAL 80	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85
AGRICULTURE	$6,137	$6,829	$5,507	$13,014	$9,289	$14,386
MINING	$331	$351	$279	$1,387	$537	$1,817
CONSTRUCTION	$56,937	$68,075	$44,549	$40,008	$72,580	$58,350
MANUFACTURING	$20,884	$41,175	$61,298	$65,084	$56,173	$58,991
TRANSPORTATION	$107,186	$115,985	$132,607	$145,009	$154,718	$163,555
WHOLESALE TRADE	$59,767	$65,519	$61,159	$62,323	$81,173	$82,573
RETAIL TRADE	$1,308,597	$1,454,389	$1,385,784	$1,358,956	$1,489,114	$1,452,801
FINANCE	$30	$234	$583	$1,186	$1,240	$22
SERVICE	$133,683	$137,312	$151,174	$178,519	$177,865	$189,963
PUBLIC ADM	$222,798	$212,448	$199,191	$197,182	$232,603	$231,954
TOTAL	$1,916,361	$2,102,331	$2,042,144	$2,062,680	$2,275,304	$2,254,624

NOTE: Estimates of sales are obtained by dividing the collection by the effective tax rate.

HOT SPRINGS | SALES TAX COLLECTIONS | HOT SPRINGS

INDUSTRIAL SECTOR	FISCAL 74	FISCAL 75	FISCAL 76	FISCAL 77	FISCAL 78	FISCAL 79
AGRICULTURE	$0	$0	$109	$39	$0	$0
MINING	$28,400	$53,845	$69,539	$66,088	$69,410	$95,482
CONSTRUCTION	$19,671	$19,449	$23,224	$29,207	$27,449	$38,184
MANUFACTURING	$6,567	$7,604	$5,251	$5,850	$3,615	$4,361
TRANSPORTATION	$102,379	$117,696	$140,127	$191,304	$185,201	$214,274
WHOLESALE TRADE	$37,908	$88,382	$85,079	$93,078	$172,576	$433,635
RETAIL TRADE	$234,962	$267,954	$302,138	$365,379	$483,121	$570,612
FINANCE	$656	$722	$882	$972	$1,552	$1,850
SERVICE	$53,080	$56,727	$62,486	$82,474	$108,751	$141,848
PUBLIC ADM	$78,624	$89,798	$108,148	$137,444	$135,111	$166,086
TOTAL	$562,249	$702,197	$797,005	$972,002	$1,184,784	$1,666,332

INDUSTRIAL SECTOR	FISCAL 80	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85
AGRICULTURE	$0	$0	$60	$14	$2,126	$1,673
MINING	$129,508	$192,247	$215,382	$233,521	$297,136	$273,482
CONSTRUCTION	$51,542	$54,506	$64,356	$59,719	$76,631	$58,058
MANUFACTURING	$34,739	$70,759	$72,217	$44,910	$92,770	$73,333
TRANSPORTATION	$235,789	$276,087	$345,353	$403,141	$464,870	$474,072
WHOLESALE TRADE	$491,706	$594,760	$571,218	$565,856	$513,801	$455,789
RETAIL TRADE	$655,183	$747,917	$730,345	$773,177	$790,951	$796,422
FINANCE	$1,525	$1,588	$1,231	$1,287	$1,031	$1,135
SERVICE	$135,989	$182,596	$201,580	$185,941	$172,824	$176,721
PUBLIC ADM	$136,857	$136,338	$144,690	$154,056	$147,193	$170,033
TOTAL	$1,872,851	$2,256,801	$2,346,435	$2,421,633	$2,559,250	$2,480,729

NOTE: Estimates of sales are obtained by dividing the collection by the effective tax rate.

JOHNSON SALES TAX COLLECTIONS JOHNSON

INDUSTRIAL SECTOR	FISCAL 74	FISCAL 75	FISCAL 76	FISCAL 77	FISCAL 78	FISCAL 79
AGRICULTURE	$60	$1,866	$52	$649	$801	$1,573
MINING	$26,812	$42,106	$55,738	$43,424	$58,367	$82,124
CONSTRUCTION	$11,654	$16,804	$78,740	$32,779	$33,343	$44,240
MANUFACTURING	$12,376	$28,697	$81,787	$62,070	$33,596	$35,546
TRANSPORTATION	$32,759	$36,975	$47,197	$54,301	$64,835	$91,631
WHOLESALE TRADE	$7,797	$13,271	$15,543	$17,805	$5,922	$8,917
RETAIL TRADE	$297,751	$339,745	$400,181	$421,654	$538,799	$617,666
FINANCE	$192	$465	$439	$436	$2,502	$6,745
SERVICE	$63,845	$74,529	$90,636	$92,699	$66,200	$78,442
PUBLIC ADM	$97,129	$112,988	$158,698	$161,760	$212,431	$233,800
TOTAL	$550,395	$667,444	$929,032	$887,576	$1,016,795	$1,200,685

INDUSTRIAL SECTOR	FISCAL 80	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85
AGRICULTURE	$1,386	$4,000	$3,848	$8,072	$3,799	$3,161
MINING	$246,738	$223,702	$208,445	$203,407	$177,958	$126,089
CONSTRUCTION	$42,450	$53,323	$45,410	$34,822	$46,236	$38,556
MANUFACTURING	$42,146	$44,446	$65,952	$83,725	$91,538	$96,241
TRANSPORTATION	$101,699	$124,125	$377,385	$274,495	$288,044	$277,374
WHOLESALE TRADE	$12,560	$24,402	$20,351	$19,811	$36,205	$27,065
RETAIL TRADE	$804,464	$977,174	$1,067,306	$1,101,174	$1,078,624	$1,078,613
FINANCE	$5,411	$4,298	$8,350	$4,424	$4,013	$2,698
SERVICE	$94,285	$120,434	$138,604	$143,425	$147,812	$171,780
PUBLIC ADM	$196,638	$209,364	$249,727	$232,379	$257,749	$273,893
TOTAL	$1,547,814	$1,785,480	$2,185,409	$2,105,748	$2,123,993	$2,095,482

NOTE: Estimates of sales are obtained by dividing the collection by the effective tax rate.

LARAMIE

SALES TAX COLLECTIONS

LARAMIE

INDUSTRIAL SECTOR	FISCAL 74	FISCAL 75	FISCAL 76	FISCAL 77	FISCAL 78	FISCAL 79
AGRICULTURE	$3,546	$3,886	$5,284	$10,335	$9,898	$15,405
MINING	$129	$87	$4,426	$12,630	$84,196	$68,043
CONSTRUCTION	$187,717	$263,259	$277,012	$344,796	$480,755	$623,217
MANUFACTURING	$62,438	$79,673	$82,186	$107,345	$167,465	$200,775
TRANSPORTATION	$355,083	$375,283	$435,522	$510,829	$658,653	$881,876
WHOLESALE TRADE	$316,622	$405,272	$480,671	$492,335	$651,548	$848,943
RETAIL TRADE	$3,352,061	$3,793,773	$4,313,360	$4,721,335	$6,076,416	$8,023,399
FINANCE	$6,030	$5,525	$7,667	$14,393	$9,724	$15,008
SERVICE	$635,242	$681,408	$745,981	$822,278	$1,047,936	$1,312,911
PUBLIC ADM	$719,144	$656,968	$978,098	$1,119,798	$1,343,169	$1,557,332
TOTAL	$5,838,011	$6,265,134	$7,330,207	$8,156,074	$10,529,759	$13,546,908

INDUSTRIAL SECTOR	FISCAL 80	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85
AGRICULTURE	$13,004	$8,947	$13,560	$16,247	$10,383	$24,895
MINING	$93,535	$76,292	$57,554	$4,526	$45,824	$19,215
CONSTRUCTION	$713,360	$750,860	$633,762	$510,979	$475,303	$319,271
MANUFACTURING	$203,480	$249,153	$336,340	$327,028	$357,255	$419,628
TRANSPORTATION	$948,395	$1,127,224	$1,211,784	$1,739,749	$1,786,544	$2,049,429
WHOLESALE TRADE	$862,260	$929,972	$1,117,603	$961,432	$1,087,784	$1,596,076
RETAIL TRADE	$9,212,930	$9,851,307	$10,450,324	$10,672,258	$11,497,677	$11,775,654
FINANCE	$11,155	$102,115	$42,300	$9,388	$6,269	$50,295
SERVICE	$1,520,655	$1,704,614	$1,829,668	$1,705,289	$1,799,886	$1,858,063
PUBLIC ADM	$1,353,094	$1,499,969	$1,427,681	$1,655,618	$2,029,533	$2,010,526
TOTAL	$14,931,888	$16,300,471	$17,120,591	$17,602,531	$19,096,475	$20,123,067

NOTE: Estimates of sales are obtained by dividing the collection by the effective tax rate.

INDUSTRIAL SECTOR	FISCAL 74	FISCAL 75	FISCAL 76	FISCAL 77	FISCAL 78	FISCAL 79
AGRICULTURE	$3,546	$3,886	$5,294	$10,335	$9,898	$15,405
MINING	$129	$87	$4,426	$12,630	$84,196	$68,043
CONSTRUCTION	$187,717	$263,259	$277,012	$344,796	$480,755	$623,217
MANUFACTURING	$62,438	$79,673	$82,186	$107,345	$167,465	$200,775
TRANSPORTATION	$355,083	$375,283	$435,522	$510,829	$658,653	$881,876
WHOLESALE TRADE	$316,622	$405,272	$480,671	$492,335	$651,348	$848,943
RETAIL TRADE	$3,552,061	$3,793,773	$4,313,360	$4,721,335	$6,076,416	$8,023,399
FINANCE	$6,030	$5,525	$7,667	$14,393	$9,724	$15,008
SERVICE	$635,242	$681,408	$745,981	$822,278	$1,047,936	$1,312,911
PUBLIC ADM	$719,144	$656,968	$978,098	$1,119,798	$1,343,169	$1,357,332
TOTAL	$5,838,011	$6,265,134	$7,330,207	$8,156,074	$10,529,759	$13,546,908

INDUSTRIAL SECTOR	FISCAL 80	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85
AGRICULTURE	$13,004	$8,947	$13,560	$16,247	$10,383	$24,895
MINING	$93,535	$76,292	$57,554	$4,526	$45,824	$19,215
CONSTRUCTION	$713,360	$750,860	$633,762	$510,979	$475,303	$319,271
MANUFACTURING	$203,480	$249,153	$336,340	$327,028	$357,255	$419,628
TRANSPORTATION	$948,395	$1,127,224	$1,211,784	$1,739,749	$1,786,544	$2,049,429
WHOLESALE TRADE	$862,260	$929,972	$1,117,603	$961,432	$1,087,784	$1,396,076
RETAIL TRADE	$9,212,950	$9,851,307	$10,450,324	$10,672,258	$11,497,677	$11,775,654
FINANCE	$11,135	$102,115	$42,300	$9,388	$6,269	$50,295
SERVICE	$1,520,635	$1,704,614	$1,829,668	$1,705,289	$1,799,886	$1,858,063
PUBLIC ADM	$1,353,094	$1,499,969	$1,427,681	$1,635,618	$2,029,533	$2,010,526
TOTAL	$14,931,888	$16,300,471	$17,120,591	$17,602,531	$19,096,475	$20,123,067

NOTE: Estimates of sales are obtained by dividing the collection by the effective tax rate.

INDUSTRIAL SECTOR	FISCAL 74	FISCAL 75	FISCAL 76	FISCAL 77	FISCAL 78	FISCAL 79
AGRICULTURE	$12,463	$17,411	$19,388	$22,269	$21,686	$40,090
MINING	$657,022	$1,274,693	$1,356,916	$1,706,152	$2,289,302	$2,458,388
CONSTRUCTION	$272,118	$408,553	$347,388	$684,985	$874,021	$1,324,102
MANUFACTURING	$282,406	$419,924	$576,812	$557,787	$743,937	$1,113,297
TRANSPORTATION	$476,792	$600,255	$845,856	$1,114,751	$1,324,230	$1,693,323
WHOLESALE TRADE	$2,471,455	$4,178,507	$4,289,542	$5,151,999	$7,524,282	$8,531,294
RETAIL TRADE	$3,668,232	$5,155,220	$7,044,454	$8,300,357	$9,975,962	$12,278,167
FINANCE	$12,233	$13,857	$9,797	$3,009	$8,864	$26,018
SERVICE	$970,274	$1,505,035	$2,137,357	$2,518,174	$3,373,407	$4,327,257
PUBLIC ADM	$809,518	$1,018,158	$1,525,416	$1,904,769	$2,428,112	$2,690,052
TOTAL	$9,632,512	$14,591,612	$18,352,927	$21,964,252	$28,565,802	$34,682,188

INDUSTRIAL SECTOR	FISCAL 80	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85
AGRICULTURE	$62,685	$173,007	$199,415	$194,826	$154,797	$150,820
MINING	$3,776,281	$5,563,082	$6,606,060	$4,057,231	$3,105,033	$3,177,893
CONSTRUCTION	$1,768,053	$1,765,937	$2,096,449	$1,468,756	$1,803,261	$1,040,800
MANUFACTURING	$1,823,963	$2,570,656	$3,710,263	$2,865,357	$2,227,681	$2,366,369
TRANSPORTATION	$1,806,645	$2,267,585	$2,726,187	$3,021,565	$3,083,253	$2,977,560
WHOLESALE TRADE	$11,216,503	$12,907,173	$14,666,935	$7,438,817	$6,145,881	$6,234,433
RETAIL TRADE	$13,792,008	$14,675,488	$15,471,090	$14,230,156	$13,992,302	$13,980,690
FINANCE	$64,286	$75,265	$107,260	$54,005	$72,880	$133,360
SERVICE	$5,072,633	$6,424,313	$7,024,505	$5,183,337	$4,957,815	$5,041,959
PUBLIC ADM	$2,537,056	$2,640,583	$2,890,199	$2,151,464	$2,179,971	$2,161,008
TOTAL	$41,920,126	$49,063,103	$55,498,373	$40,665,528	$37,722,896	$37,465,106

NOTE: Estimates of sales are obtained by dividing the collection by the effective tax rate.

NIOBRARA SALES TAX COLLECTIONS NIOBRARA

INDUSTRIAL SECTOR	FISCAL 74	FISCAL 75	FISCAL 76	FISCAL 77	FISCAL 78	FISCAL 79
AGRICULTURE	$42	$0	$0	$189	$559	$603
MINING	$313	$827	$957	$1,392	$1,833	$3,387
CONSTRUCTION	$11,010	$11,605	$15,399	$17,334	$20,461	$16,566
MANUFACTURING	$3,824	$4,820	$6,004	$5,575	$3,223	$3,518
TRANSPORTATION	$17,305	$17,749	$22,978	$32,816	$47,827	$59,849
WHOLESALE TRADE	$3,581	$4,710	$5,039	$4,654	$24,248	$6,900
RETAIL TRADE	$149,494	$173,337	$192,999	$230,758	$257,673	$295,109
FINANCE	$26	$25	$86	$82	$42	$24
SERVICE	$22,855	$27,439	$34,318	$38,111	$54,902	$70,121
PUBLIC ADM	$50,814	$42,660	$52,505	$60,797	$75,116	$94,063
TOTAL	$259,263	$283,172	$330,486	$391,707	$485,884	$550,141

INDUSTRIAL SECTOR	FISCAL 80	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85
AGRICULTURE	$1,285	$1,079	$1,911	$1,621	$2,555	$3,619
MINING	$5,926	$24,967	$3,817	$8,273	$4,632	$4,768
CONSTRUCTION	$24,227	$20,894	$18,983	$21,185	$23,489	$30,247
MANUFACTURING	$7,702	$9,446	$10,557	$20,576	$23,611	$10,531
TRANSPORTATION	$64,266	$84,856	$118,100	$122,636	$118,953	$100,665
WHOLESALE TRADE	$17,403	$21,265	$21,885	$18,577	$23,148	$22,238
RETAIL TRADE	$333,908	$378,289	$409,372	$381,382	$429,403	$385,168
FINANCE	$40	$19	$1,518	$7	$3	$8
SERVICE	$100,445	$93,125	$90,680	$83,166	$91,789	$84,053
PUBLIC ADM	$91,447	$96,824	$101,531	$86,905	$116,217	$95,907
TOTAL	$646,659	$730,781	$778,366	$744,539	$833,814	$737,214

NOTE: Estimates of sales are obtained by dividing the collection by the effective tax rate.

PARK SALES TAX COLLECTIONS PARK

INDUSTRIAL SECTOR	FISCAL 74	FISCAL 75	FISCAL 76	FISCAL 77	FISCAL 78	FISCAL 79
AGRICULTURE	$4,370	$3,382	$3,709	$5,076	$5,550	$5,053
MINING	$90,725	$131,169	$139,539	$163,028	$236,207	$283,264
CONSTRUCTION	$100,566	$134,264	$123,677	$147,937	$195,909	$213,877
MANUFACTURING	$35,552	$53,668	$124,434	$107,642	$157,692	$202,293
TRANSPORTATION	$154,666	$179,899	$196,839	$241,646	$294,302	$391,726
WHOLESALE TRADE	$192,000	$305,461	$240,356	$299,392	$307,984	$434,545
RETAIL TRADE	$1,176,318	$1,376,841	$1,576,921	$1,728,126	$1,895,573	$2,187,438
FINANCE	$782	$1,345	$3,673	$6,787	$6,873	$15,242
SERVICE	$375,132	$433,518	$508,873	$597,123	$640,875	$759,693
PUBLIC ADM	$241,377	$281,096	$371,307	$414,864	$469,169	$513,457
TOTAL	$2,371,487	$2,920,642	$3,289,329	$3,711,622	$4,210,333	$5,006,589

INDUSTRIAL SECTOR	FISCAL 80	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85
AGRICULTURE	$7,020	$7,183	$6,090	$9,536	$12,059	$13,091
MINING	$362,740	$542,520	$574,001	$377,804	$446,944	$678,771
CONSTRUCTION	$235,994	$280,956	$239,327	$269,541	$231,168	$232,289
MANUFACTURING	$166,281	$300,388	$359,203	$221,476	$243,459	$242,884
TRANSPORTATION	$419,268	$530,120	$702,230	$873,168	$982,122	$1,081,499
WHOLESALE TRADE	$557,836	$881,471	$575,464	$453,586	$491,776	$585,924
RETAIL TRADE	$2,474,212	$3,285,730	$3,647,891	$3,726,765	$3,878,819	$3,922,367
FINANCE	$21,894	$23,578	$30,174	$20,144	$32,797	$19,899
SERVICE	$755,937	$697,464	$769,356	$705,436	$766,532	$781,753
PUBLIC ADM	$466,807	$482,593	$528,137	$505,084	$608,591	$643,220
TOTAL	$5,468,003	$7,032,019	$7,431,888	$7,162,553	$7,694,266	$8,201,712

NOTE: Estimates of sales are obtained by dividing the collection by the effective tax rate.

PLATTE

SALES TAX COLLECTIONS

PLATTE

INDUSTRIAL SECTOR	FISCAL 74	FISCAL 75	FISCAL 76	FISCAL 77	FISCAL 78	FISCAL 79
AGRICULTURE	$296	$221	$270	$1,184	$3,198	$6,307
MINING	$1,348	$1,062	$4,345	$830	$1,467	$809
CONSTRUCTION	$19,439	$22,392	$37,608	$74,279	$142,607	$136,730
MANUFACTURING	$5,031	$7,177	$6,024	$19,173	$11,478	$12,395
TRANSPORTATION	$31,108	$34,827	$39,316	$70,100	$93,861	$225,842
WHOLESALE TRADE	$19,124	$17,673	$21,473	$31,134	$51,123	$50,025
RETAIL TRADE	$374,010	$435,107	$539,625	$728,444	$1,062,439	$1,357,335
FINANCE	$114	$1,292	$334	$332	$2,010	$13,157
SERVICE	$48,696	$53,663	$58,671	$67,125	$110,591	$138,546
PUBLIC ADM	$116,587	$111,237	$158,435	$185,023	$249,483	$319,101
TOTAL	$615,755	$684,651	$866,101	$1,177,624	$1,728,256	$2,260,268

INDUSTRIAL SECTOR	FISCAL 80	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85
AGRICULTURE	$4,125	$10,786	$5,559	$4,516	$4,345	$5,856
MINING	$500	$925	$255	$387	$307	$212
CONSTRUCTION	$102,943	$50,459	$27,442	$27,445	$22,239	$19,191
MANUFACTURING	$8,897	$8,883	$28,866	$17,851	$12,413	$11,326
TRANSPORTATION	$146,162	$143,388	$144,567	$153,444	$153,768	$160,672
WHOLESALE TRADE	$51,985	$56,103	$42,133	$38,692	$55,761	$49,892
RETAIL TRADE	$1,483,214	$1,613,175	$1,112,314	$935,580	$979,142	$945,824
FINANCE	$33,624	$16,006	$9,028	$7,104	$12,594	$10,754
SERVICE	$145,153	$161,524	$108,686	$108,854	$115,337	$120,709
PUBLIC ADM	$292,481	$304,513	$235,142	$233,553	$256,536	$242,614
TOTAL	$2,269,001	$2,363,782	$1,714,008	$1,527,437	$1,612,656	$1,567,067

NOTE: Estimates of sales are obtained by dividing the collection by the effective tax rate.

SHERIDAN SALES TAX COLLECTIONS SHERIDAN

INDUSTRIAL SECTOR	FISCAL 74	FISCAL 75	FISCAL 76	FISCAL 77	FISCAL 78	FISCAL 79
AGRICULTURE	$4,526	$4,397	$6,396	$7,548	$7,092	$7,869
MINING	$6,148	$15,471	$9,546	$33,725	$18,710	$18,999
CONSTRUCTION	$51,337	$52,819	$74,631	$84,724	$125,346	$158,684
MANUFACTURING	$53,511	$53,023	$75,134	$92,367	$173,211	$224,473
TRANSPORTATION	$133,350	$141,076	$170,370	$194,468	$231,961	$327,011
WHOLESALE TRADE	$53,420	$96,213	$110,265	$135,914	$157,430	$230,229
RETAIL TRADE	$1,289,453	$1,424,171	$1,728,187	$2,010,170	$2,363,544	$3,016,096
FINANCE	$610	$3,588	$4,640	$3,586	$3,982	$9,403
SERVICE	$128,829	$148,875	$184,939	$203,381	$246,950	$316,272
PUBLIC ADM	$197,949	$222,617	$317,396	$378,672	$465,514	$447,370
TOTAL	$1,919,133	$2,162,248	$2,681,505	$3,144,555	$3,793,740	$4,756,405

INDUSTRIAL SECTOR	FISCAL 80	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85
AGRICULTURE	$8,788	$17,311	$26,234	$37,156	$41,475	$35,101
MINING	$47,757	$58,737	$40,915	$29,796	$21,621	$19,134
CONSTRUCTION	$190,033	$175,039	$178,658	$163,703	$130,010	$118,327
MANUFACTURING	$262,799	$269,314	$264,486	$252,972	$226,521	$219,099
TRANSPORTATION	$431,703	$499,778	$390,034	$601,614	$751,927	$778,947
WHOLESALE TRADE	$351,313	$373,230	$373,112	$388,895	$446,035	$341,578
RETAIL TRADE	$3,745,117	$4,296,051	$4,311,014	$4,349,815	$4,534,281	$4,525,127
FINANCE	$6,173	$4,501	$4,877	$13,019	$11,150	$9,538
SERVICE	$371,631	$415,256	$442,117	$448,709	$463,219	$475,749
PUBLIC ADM	$513,289	$489,788	$505,893	$595,247	$616,034	$748,926
TOTAL	$5,928,603	$6,599,020	$6,537,361	$6,880,938	$7,242,287	$7,271,540

NOTE: Estimates of sales are obtained by dividing the collection by the effective tax rate.

SUBLETTE | SALES TAX COLLECTIONS | SUBLETTE

INDUSTRIAL SECTOR	FISCAL 74	FISCAL 75	FISCAL 76	FISCAL 77	FISCAL 78	FISCAL 79
AGRICULTURE	$0	$0	$0	$74	$50	$1,364
MINING	$6,356	$15,396	$32,969	$32,215	$51,132	$76,868
CONSTRUCTION	$29,212	$35,693	$35,381	$37,286	$40,159	$46,069
MANUFACTURING	$3,046	$1,850	$2,893	$3,076	$3,958	$8,107
TRANSPORTATION	$22,029	$22,783	$24,965	$27,306	$29,590	$36,131
WHOLESALE TRADE	$14,345	$21,636	$17,491	$14,317	$119,990	$203,978
RETAIL TRADE	$221,722	$269,546	$325,005	$355,156	$322,751	$360,425
FINANCE	$147	$666	$20	$0	$15	$26
SERVICE	$39,115	$43,392	$46,314	$45,766	$57,907	$64,990
PUBLIC ADM	$66,895	$73,577	$89,432	$94,167	$132,070	$152,397
TOTAL	$402,866	$484,538	$574,471	$609,364	$757,621	$950,356

INDUSTRIAL SECTOR	FISCAL 80	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85
AGRICULTURE	$1,314	$1,516	$1,934	$1,082	$747	$1,068
MINING	$64,154	$35,185	$56,673	$78,571	$65,949	$95,957
CONSTRUCTION	$52,276	$96,452	$124,377	$61,409	$68,602	$165,833
MANUFACTURING	$8,664	$12,442	$49,085	$50,686	$48,998	$46,689
TRANSPORTATION	$72,304	$92,503	$100,362	$124,170	$128,007	$138,036
WHOLESALE TRADE	$302,834	$408,107	$470,980	$233,791	$281,144	$262,202
RETAIL TRADE	$422,630	$499,675	$593,020	$537,453	$509,506	$580,820
FINANCE	$0	$1,830	$1,570	$1,476	$1,639	$1,671
SERVICE	$75,190	$89,429	$118,642	$115,016	$114,130	$146,032
PUBLIC ADM	$126,230	$140,306	$177,907	$140,462	$147,274	$163,912
TOTAL	$1,125,630	$1,377,659	$1,694,766	$1,344,130	$1,366,309	$1,602,231

NOTE: Estimates of sales are obtained by dividing the collection by the effective tax rate.

INDUSTRIAL SECTOR	FISCAL 74	FISCAL 75	FISCAL 76	FISCAL 77	FISCAL 78	FISCAL 79
AGRICULTURE	$154	$137	$642	$886	$857	$2,025
MINING	$312,499	$779,770	$1,059,534	$1,115,820	$1,870,247	$2,528,779
CONSTRUCTION	$136,724	$185,146	$148,420	$203,660	$183,852	$199,234
MANUFACTURING	$148,835	$222,340	$158,818	$177,607	$241,792	$255,610
TRANSPORTATION	$190,183	$275,381	$342,992	$446,051	$509,627	$697,724
WHOLESALE TRADE	$612,902	$1,170,751	$1,262,571	$1,527,852	$1,919,325	$2,428,628
RETAIL TRADE	$2,151,969	$2,966,876	$3,258,897	$3,665,291	$4,223,653	$5,109,018
FINANCE	$552	$305	$426	$1,620	$2,239	$20,175
SERVICE	$590,263	$902,366	$1,058,508	$1,185,281	$1,427,360	$2,022,377
PUBLIC ADM	$387,561	$462,463	$626,257	$757,298	$909,007	$105,609
TOTAL	$4,531,642	$6,965,536	$7,917,064	$9,131,366	$11,287,938	$13,369,180

INDUSTRIAL SECTOR	FISCAL 80	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85
AGRICULTURE	$1,915	$2,746	$8,056	$7,705	$6,804	$7,236
MINING	$2,986,250	$3,977,772	$4,391,926	$2,725,557	$1,647,252	$1,739,567
CONSTRUCTION	$297,628	$975,495	$496,001	$249,351	$219,613	$243,340
MANUFACTURING	$381,504	$464,371	$528,255	$351,274	$532,210	$553,141
TRANSPORTATION	$745,495	$884,573	$1,049,081	$1,152,166	$1,240,307	$1,270,186
WHOLESALE TRADE	$3,293,467	$4,262,914	$4,588,928	$2,859,481	$2,053,251	$2,160,781
RETAIL TRADE	$6,106,718	$7,269,911	$7,913,019	$7,278,891	$6,605,426	$6,929,200
FINANCE	$42,019	$111,094	$57,579	$13,061	$4,892	$5,447
SERVICE	$2,297,793	$2,784,419	$2,974,463	$2,046,169	$1,649,558	$1,660,041
PUBLIC ADM	$1,061,822	$1,130,574	$1,131,892	$876,230	$1,060,308	$1,354,076
TOTAL	$17,214,623	$21,863,880	$23,139,213	$17,559,900	$15,019,638	$15,923,031

NOTE: Estimates of sales are obtained by dividing the collection by the effective tax rate.

TETON | SALES TAX COLLECTIONS | TETON

INDUSTRIAL SECTOR	FISCAL 74	FISCAL 75	FISCAL 76	FISCAL 77	FISCAL 78	FISCAL 79
AGRICULTURE	$28	$0	$0	$1,167	$431	$380
MINING	$1,372	$2,490	$2,391	$6,612	$14,595	$4,469
CONSTRUCTION	$76,069	$76,839	$53,182	$79,650	$107,500	$126,273
MANUFACTURING	$15,143	$20,966	$22,006	$25,009	$33,281	$50,786
TRANSPORTATION	$79,044	$102,876	$120,091	$139,047	$153,224	$206,395
WHOLESALE TRADE	$18,006	$24,558	$21,082	$17,754	$39,381	$41,501
RETAIL TRADE	$907,146	$1,227,883	$1,503,883	$1,774,732	$2,096,215	$2,536,553
FINANCE	$2	$1,749	$1,329	$684	$126	$12,463
SERVICE	$550,056	$761,047	$978,407	$1,058,677	$1,358,347	$1,496,126
PUBLIC ADM	$89,287	$99,475	$139,559	$156,434	$188,851	$188,560
TOTAL	$1,736,153	$2,317,823	$2,841,929	$3,259,767	$3,991,952	$4,663,478

INDUSTRIAL SECTOR	FISCAL 80	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85
AGRICULTURE	$31,730	$18,638	$75,588	$84,344	$84,962	$70,773
MINING	$5,122	$5,161	$4,640	$5,305	$3,999	$4,271
CONSTRUCTION	$169,385	$190,419	$196,960	$150,017	$159,704	$157,833
MANUFACTURING	$49,994	$57,583	$64,629	$75,752	$82,430	$122,293
TRANSPORTATION	$240,465	$320,140	$383,367	$470,998	$538,384	$562,589
WHOLESALE TRADE	$51,892	$56,135	$61,114	$58,099	$54,888	$59,005
RETAIL TRADE	$2,620,107	$3,243,639	$3,744,688	$3,809,217	$4,005,445	$4,038,618
FINANCE	$11,166	$18,042	$39,679	$51,311	$76,728	$112,635
SERVICE	$1,589,045	$1,332,909	$1,520,099	$1,551,093	$1,671,508	$1,761,477
PUBLIC ADM	$190,662	$204,051	$190,010	$230,323	$266,657	$260,012
TOTAL	$4,959,580	$5,446,732	$6,281,008	$6,486,470	$6,944,721	$7,149,518

NOTE: Estimates of sales are obtained by dividing the collection by the effective tax rate.

INDUSTRIAL SECTOR	FISCAL 74	FISCAL 75	FISCAL 76	FISCAL 77	FISCAL 78	FISCAL 79
AGRICULTURE	$162	$281	$739	$29,967	$37,071	$80,467
MINING	$0	$427	$15,369	$35,550	$52,841	$189,049
CONSTRUCTION	$21,710	$27,294	$30,082	$50,226	$81,994	$113,776
MANUFACTURING	$15,688	$15,995	$20,159	$1,253	$1,159	$17,673
TRANSPORTATION	$34,505	$69,992	$94,404	$147,227	$176,209	$216,300
WHOLESALE TRADE	$4,907	$7,408	$8,252	$27,089	$215,266	$436,088
RETAIL TRADE	$376,576	$480,170	$537,223	$831,896	$993,581	$1,199,786
FINANCE	$45	$481	$664	$513	$212	$177
SERVICE	$91,370	$115,222	$143,118	$223,231	$309,290	$412,344
PUBLIC ADM	$70,436	$87,108	$132,355	$175,703	$233,742	$234,427
TOTAL	$635,398	$804,378	$982,367	$1,523,455	$2,101,364	$2,900,088

INDUSTRIAL SECTOR	FISCAL 80	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85
AGRICULTURE	$107,546	$73,668	$53,090	$56,393	$50,469	$41,897
MINING	$382,148	$1,068,627	$2,110,680	$1,898,672	$1,185,876	$1,279,029
CONSTRUCTION	$206,688	$324,128	$749,019	$723,327	$480,107	$592,097
MANUFACTURING	$7,241	$279,018	$1,338,655	$973,474	$845,309	$1,065,686
TRANSPORTATION	$267,755	$458,496	$706,722	$1,379,105	$1,897,336	$2,031,856
WHOLESALE TRADE	$738,812	$884,895	$1,068,760	$1,291,618	$553,580	$790,512
RETAIL TRADE	$1,629,556	$2,533,457	$3,600,043	$3,729,336	$3,507,736	$3,583,568
FINANCE	$74	$1,775	$4,290	$3,649	$2,714	$2,387
SERVICE	$629,563	$1,182,819	$1,839,574	$1,608,739	$1,373,057	$1,205,928
PUBLIC ADM	$265,843	$399,043	$447,343	$332,648	$392,560	$430,055
TOTAL	$4,235,241	$7,205,938	$11,918,189	$11,997,175	$10,288,760	$11,023,031

NOTE: Estimates of sales are obtained by dividing the collection by the effective tax rate.

INDUSTRIAL SECTOR	FISCAL 74	FISCAL 75	FISCAL 76	FISCAL 77	FISCAL 78	FISCAL 79
AGRICULTURE	$5,423	$4,458	$4,797	$6,911	$6,653	$10,182
MINING	$96,071	$136,478	$190,528	$266,644	$308,946	$453,805
CONSTRUCTION	$27,369	$28,718	$31,998	$34,187	$48,758	$61,689
MANUFACTURING	$13,809	$15,347	$18,756	$16,619	$8,647	$12,429
TRANSPORTATION	$59,429	$64,024	$70,520	$91,059	$102,214	$147,622
WHOLESALE TRADE	$148,073	$99,779	$113,263	$129,384	$135,406	$139,972
RETAIL TRADE	$502,950	$598,944	$732,372	$796,076	$875,771	$1,077,977
FINANCE	$61	$100	$129	$70	$131	$99
SERVICE	$74,291	$96,980	$128,986	$135,407	$168,086	$200,487
PUBLIC ADM	$111,912	$144,226	$199,389	$189,171	$227,770	$266,727
TOTAL	$1,039,388	$1,189,052	$1,490,738	$1,665,528	$1,882,382	$2,370,989

INDUSTRIAL SECTOR	FISCAL 80	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85
AGRICULTURE	$7,074	$5,309	$6,518	$5,534	$9,913	$9,060
MINING	$589,296	$551,488	$368,203	$252,078	$277,060	$332,368
CONSTRUCTION	$95,972	$118,400	$173,451	$167,737	$66,302	$82,634
MANUFACTURING	$19,963	$24,453	$28,896	$48,377	$49,742	$56,806
TRANSPORTATION	$151,292	$164,399	$198,426	$219,700	$282,576	$289,065
WHOLESALE TRADE	$145,247	$173,029	$215,870	$167,951	$183,567	$197,752
RETAIL TRADE	$1,231,629	$1,480,433	$1,458,515	$1,265,362	$1,294,859	$1,270,400
FINANCE	$47	$141	$214	$9,145	$2,649	$154
SERVICE	$216,765	$273,004	$282,103	$220,706	$235,321	$238,347
PUBLIC ADM	$203,836	$225,487	$252,639	$214,791	$229,529	$254,642
TOTAL	$2,661,134	$3,021,157	$2,984,835	$2,571,394	$2,631,528	$2,731,260

NOTE: Estimates of sales are obtained by dividing the collection by the effective tax rate.

WESTON SALES TAX COLLECTIONS WESTON

INDUSTRIAL SECTOR	FISCAL 74	FISCAL 75	FISCAL 76	FISCAL 77	FISCAL 78	FISCAL 79
AGRICULTURE	$0	$0	$19	$1,426	$2,359	$4,477
MINING	$77,832	$121,395	$170,031	$201,399	$263,518	$247,907
CONSTRUCTION	$9,688	$13,409	$20,911	$18,219	$13,980	$14,481
MANUFACTURING	$21,208	$32,980	$49,387	$46,415	$42,152	$55,106
TRANSPORTATION	$39,695	$42,099	$59,114	$71,810	$93,405	$131,627
WHOLESALE TRADE	$26,190	$43,624	$66,375	$76,650	$87,674	$88,875
RETAIL TRADE	$301,718	$347,356	$513,830	$653,283	$723,542	$894,674
FINANCE	$1,287	$27	$38	$49	$32	$285
SERVICE	$53,878	$65,942	$92,110	$110,423	$121,954	$150,773
PUBLIC ADM	$77,851	$88,244	$141,709	$172,584	$206,069	$223,902
TOTAL	$609,348	$755,074	$1,113,524	$1,352,257	$1,554,686	$1,812,105

INDUSTRIAL SECTOR	FISCAL 80	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85
AGRICULTURE	$5,054	$1,994	$2,124	$1,897	$2,232	$2,139
MINING	$333,456	$488,227	$719,668	$628,781	$397,537	$446,595
CONSTRUCTION	$29,711	$39,297	$39,065	$39,710	$32,085	$32,854
MANUFACTURING	$66,607	$66,294	$160,207	$114,002	$142,641	$94,802
TRANSPORTATION	$159,076	$262,304	$252,858	$243,973	$271,999	$251,048
WHOLESALE TRADE	$103,558	$164,849	$227,116	$172,145	$146,931	$143,377
RETAIL TRADE	$912,522	$1,011,692	$1,098,108	$1,062,380	$1,076,826	$1,032,719
FINANCE	$52	$8	$8	$3	$1,717	$9,910
SERVICE	$144,441	$215,637	$251,986	$205,628	$186,434	$182,629
PUBLIC ADM	$189,299	$189,432	$249,980	$213,297	$202,277	$200,876
TOTAL	$1,943,785	$2,439,653	$3,001,744	$2,681,827	$2,460,689	$2,396,961

NOTE: Estimates of sales are obtained by dividing the collection by the effective tax rate.

OUT OF STATE

SALES TAX COLLECTIONS

OUT OF STATE

INDUSTRIAL SECTOR	FISCAL 74	FISCAL 75	FISCAL 76	FISCAL 77	FISCAL 78	FISCAL 79
AGRICULTURE	$593	$863	$6,160	$6,563	$6,908	$7,685
MINING	$218,543	$262,419	$353,770	$411,775	$574,382	$1,068,864
CONSTRUCTION	$198,640	$294,223	$305,139	$310,090	$301,679	$538,325
MANUFACTURING	$275,170	$477,280	$1,280,632	$627,657	$1,075,077	$1,438,301
TRANSPORTATION	$73,710	$57,150	$87,279	$120,188	$185,489	$135,649
WHOLESALE TRADE	$1,130,282	$1,662,207	$2,013,862	$2,713,682	$3,162,643	$5,490,209
RETAIL TRADE	$431,600	$445,152	$647,423	$665,256	$1,045,553	$1,341,756
FINANCE	$12,388	$16,221	$25,808	$28,013	$42,098	$62,133
SERVICE	$270,373	$452,529	$525,782	$841,759	$902,771	$1,546,438
PUBLIC ADM	$0	$0	$0	$0	$0	$0
TOTAL	$2,611,301	$3,668,042	$5,245,875	$5,724,984	$7,296,603	$11,649,361

INDUSTRIAL SECTOR	FISCAL 80	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85
AGRICULTURE	$9,346	$4,966	$3,537	$7,461	$7,820	$10,542
MINING	$1,460,361	$2,544,181	$3,018,674	$2,000,256	$3,142,262	$2,951,531
CONSTRUCTION	$686,100	$870,100	$991,019	$708,691	$475,343	$550,112
MANUFACTURING	$1,564,561	$2,296,053	$4,022,768	$2,152,069	$1,759,466	$2,580,898
TRANSPORTATION	$140,067	$225,575	$1,012,080	$743,344	$681,176	$1,199,625
WHOLESALE TRADE	$6,376,982	$7,842,898	$9,628,039	$6,223,565	$5,023,231	$5,061,827
RETAIL TRADE	$1,588,153	$2,111,374	$2,236,893	$1,915,201	$1,658,965	$1,699,184
FINANCE	$87,784	$131,220	$190,889	$157,405	$186,756	$271,421
SERVICE	$1,792,048	$2,942,928	$3,871,028	$3,198,131	$2,935,365	$2,888,778
PUBLIC ADM	$0	$0	$0	$0	$0	$0
TOTAL	$13,705,419	$18,969,311	$24,974,940	$17,106,138	$15,870,405	$17,213,931

SOURCE: DEPARTMENT OF REVENUE AND TAXATION

CONSOLIDATED SALES TAX COLLECTIONS CONSOLIDATED

INDUSTRIAL SECTOR	FISCAL 74	FISCAL 75	FISCAL 76	FISCAL 77	FISCAL 78	FISCAL 79
AGRICULTURE	-	-	-	-	-	-
MINING	-	-	-	-	-	-
CONSTRUCTION	-	-	-	-	-	-
MANUFACTURING	-	-	-	-	-	-
TRANSPORTATION	-	-	-	-	-	-
WHOLESALE TRADE	-	-	-	-	-	-
RETAIL TRADE	-	-	-	-	-	-
FINANCE	-	-	-	-	-	-
SERVICE	-	-	-	-	-	-
PUBLIC ADM	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-

INDUSTRIAL SECTOR	FISCAL 80	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85
AGRICULTURE	-	($56)	$0	$0	$0	$0
MINING	-	($17,745)	($85,266)	$7,271	($6,038)	($93,550)
CONSTRUCTION	-	$1,131	($172,300)	($182)	($841)	($1,075)
MANUFACTURING	-	($4,157)	($1,632)	($15,019)	($5,393)	($10,310)
TRANSPORTATION	-	$14,249	($24,039)	($8,933)	($8,240)	$11,420
WHOLESALE TRADE	-	($20,070)	($61,476)	($24,968)	($58,813)	($5,882)
RETAIL TRADE	-	($23,490)	($20,660)	($26,149)	($19,307)	($86,261)
FINANCE	-	($1)	($18)	($2)	($120)	$0
SERVICE	-	$954	($4,206)	($3,063)	($1,653)	($4,978)
PUBLIC ADM	-	$0	$0	$0	$0	$0
TOTAL	-	($49,188)	($369,603)	($71,051)	($100,211)	($190,641)

SOURCE: DEPARTMENT OF REVENUE AND TAXATION

SECTION III

RETAIL SALES TAX COLLECTIONS BY COUNTY, BY MAJOR SECTOR

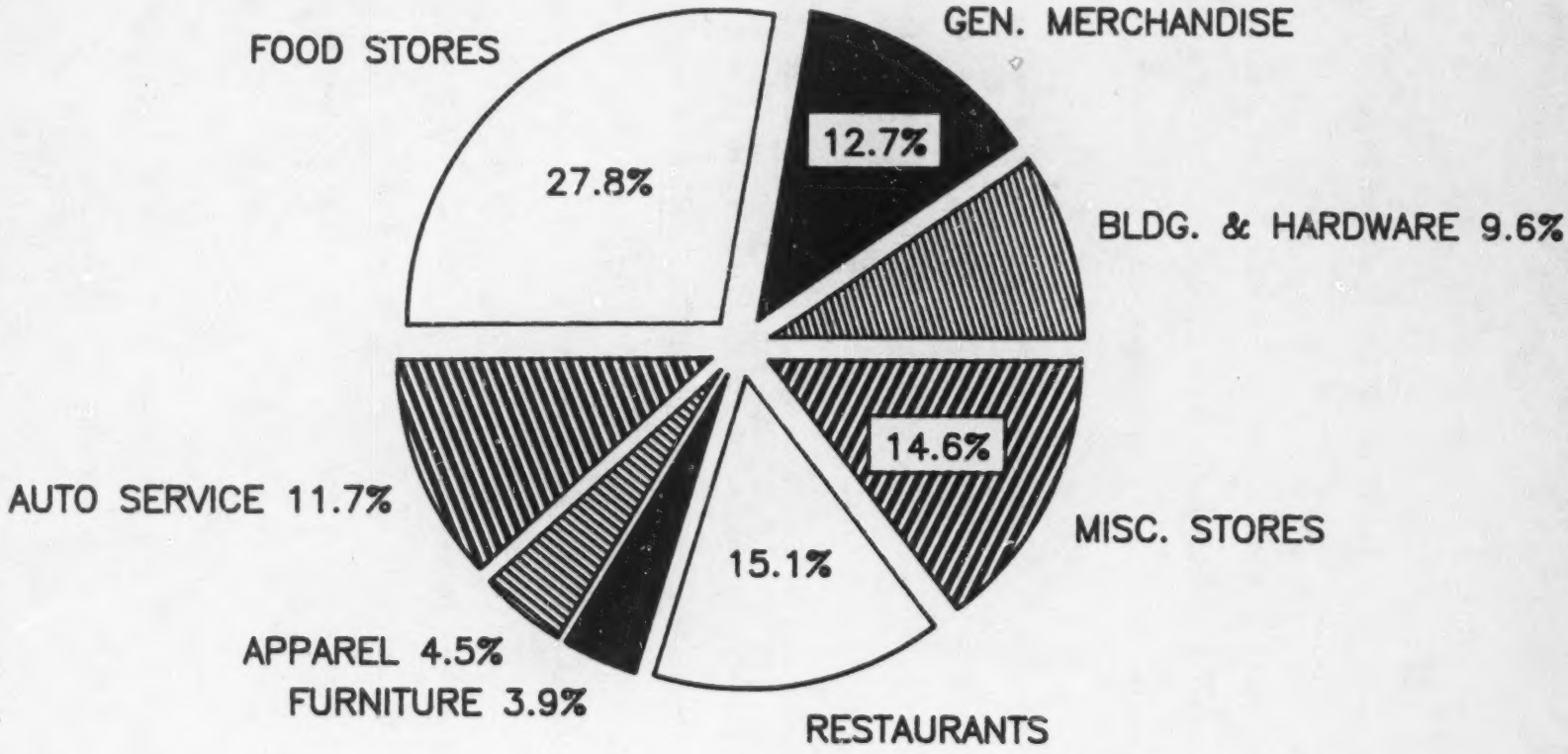
RETAIL SALES TAX COLLECTIONS

This section of the report details the sales tax collections of the retail sector statewide and by each county. The retail sector is subdivided into eight major categories which are defined in the glossary.

There was very little change in total retail sales tax collections for FY85 as compared to FY84, only .6 percent. However collections in the categories of General Merchandise and Miscellaneous Stores both increased by 4% over FY84. The collections provided by Food Stores (2%) and Restaurants (1%) increased moderately. The category of Automobile Service experienced only a .3% increase. Declines in sales tax collections for the categories of Building and Hardware (-5%), Furniture (-6%), both for the second consecutive year, and Apparel (-6%) over FY84 restricted total retail sales tax collections to marginal growth for FY85.

While the component categories of the retail sector have fluctuated since last year their importance to the total remain closely the same. Figure 3 shows the breakdown of total retail sales tax collections for FY85 by category.

RETAIL SALES TAX COLLECTIONS
By Major Sectors
Fiscal Year 1985



WYOMING

FIGURE 3

RETAIL SECTOR	FISCAL 74	FISCAL 75	FISCAL 76	FISCAL 77	FISCAL 78	FISCAL 79
BLDG. & HARDWARE	$2,711,491	$3,264,627	$4,135,948	$5,071,584	$6,450,833	$8,206,581
GEN. MERCHANDISE	$3,561,169	$4,095,412	$4,941,390	$5,684,083	$6,413,890	$8,034,983
FOOD STORES	$5,302,288	$6,632,667	$8,061,030	$9,349,298	$11,397,863	$13,808,288
AUTO SERVICE	$2,979,998	$3,515,458	$4,285,863	$4,945,217	$6,157,380	$7,820,971
APPAREL	$1,066,541	$1,277,677	$1,501,416	$1,820,073	$2,194,935	$2,593,524
FURNITURE	$1,009,939	$1,219,533	$1,559,204	$1,911,383	$2,422,492	$2,949,511
RESTAURANTS	$2,834,781	$3,536,980	$4,408,442	$5,053,148	$6,276,287	$7,577,074
MISC. STORES	$2,912,262	$3,679,645	$4,199,166	$4,891,976	$5,969,584	$7,275,422
RETAIL TOTAL	$22,378,468	$27,241,998	$33,092,458	$38,726,761	$47,283,264	$58,286,353

RETAIL SECTOR	FISCAL 80	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85
BLDG. & HARDWARE	$8,968,311	$9,403,861	$9,311,407	$8,359,458	$8,087,886	$7,664,003
GEN. MERCHANDISE	$8,820,783	$9,396,792	$9,932,473	$9,634,556	$9,746,715	$10,150,383
FOOD STORES	$16,219,783	$19,276,071	$20,977,744	$21,717,097	$21,847,728	$22,189,754
AUTO SERVICE	$9,557,590	$10,784,200	$11,327,989	$9,452,519	$9,330,748	$9,362,311
APPAREL	$2,952,135	$3,441,298	$3,851,091	$3,980,267	$3,814,611	$3,601,811
FURNITURE	$3,340,393	$3,588,478	$3,741,826	$3,463,808	$3,319,221	$3,113,082
RESTAURANTS	$8,399,841	$10,356,774	$11,455,563	$11,819,441	$11,887,134	$12,046,306
MISC. STORES	$8,607,359	$10,622,332	$11,622,468	$10,881,787	$11,239,358	$11,651,836
RETAIL TOTAL	$66,866,195	$76,869,806	$82,240,561	$79,308,933	$79,273,401	$79,779,486

SOURCE: DEPARTMENT OF REVENUE AND TAXATION

RETAIL SALES TAX COLLECTIONS

ALBANY

RETAIL SECTOR	FISCAL 74	FISCAL 75	FISCAL 76	FISCAL 77	FISCAL 78	FISCAL 79
BLDG. & HARDWARE	$91,406	$101,152	$134,200	$179,366	$221,802	$256,456
GEN. MERCHANDISE	$107,545	$104,164	$130,093	$147,972	$156,203	$172,329
FOOD STORES	$342,889	$393,088	$454,126	$491,126	$620,206	$707,162
AUTO SERVICE	$143,292	$114,514	$123,101	$141,663	$197,287	$274,557
APPAREL	$75,811	$81,499	$96,226	$108,994	$127,205	$138,464
FURNITURE	$82,511	$85,340	$94,999	$131,136	$145,611	$171,864
RESTAURANTS	$190,921	$228,493	$271,393	$297,718	$337,431	$359,900
MISC. STORES	$292,460	$297,728	$343,206	$351,347	$386,494	$427,424
RETAIL TOTAL	$1,326,834	$1,405,978	$1,647,345	$1,849,321	$2,192,238	$2,508,155

RETAIL SECTOR	FISCAL 80	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85
BLDG. & HARDWARE	$256,067	$242,979	$230,189	$216,827	$260,158	$217,769
GEN. MERCHANDISE	$170,386	$168,485	$162,883	$144,432	$150,384	$147,060
FOOD STORES	$804,458	$858,990	$957,713	$965,197	$996,547	$968,624
AUTO SERVICE	$289,972	$330,234	$323,154	$296,435	$300,346	$293,938
APPAREL	$155,691	$178,854	$196,569	$182,282	$180,529	$174,741
FURNITURE	$173,285	$163,017	$167,623	$148,893	$149,667	$121,643
RESTAURANTS	$386,809	$456,038	$496,352	$517,280	$566,802	$577,864
MISC. STORES	$440,351	$466,871	$471,101	$539,312	$579,349	$516,450
RETAIL TOTAL	$2,677,019	$2,865,469	$3,005,584	$3,010,658	$3,183,782	$3,018,089

NOTE: Estimates of retail sales are obtained by dividing the collection by the effective tax rate.

BIG HORN

RETAIL SALES TAX COLLECTIONS

BIG HORN

RETAIL SECTOR	FISCAL 74	FISCAL 75	FISCAL 76	FISCAL 77	FISCAL 78	FISCAL 79
BLDG. & HARDWARE	$95,825	$113,554	$126,359	$108,649	$109,565	$142,258
GEN. MERCHANDISE	$37,343	$45,741	$44,781	$49,631	$52,163	$56,926
FOOD STORES	$123,018	$147,856	$166,814	$183,516	$204,636	$237,375
AUTO SERVICE	$42,919	$40,871	$47,154	$43,753	$50,570	$69,373
APPAREL	$33,664	$37,345	$37,791	$39,078	$40,344	$45,021
FURNITURE	$24,593	$30,253	$30,020	$28,564	$32,649	$31,036
RESTAURANTS	$58,643	$63,694	$80,711	$86,313	$90,989	$99,606
MISC. STORES	$45,634	$60,135	$58,866	$67,855	$77,136	$78,304
RETAIL TOTAL	$461,639	$539,448	$592,496	$607,359	$658,051	$759,897

RETAIL SECTOR	FISCAL 80	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85
BLDG. & HARDWARE	$144,773	$154,560	$130,887	$111,060	$113,476	$102,095
GEN. MERCHANDISE	$56,193	$66,269	$68,311	$61,746	$60,229	$59,833
FOOD STORES	$268,694	$308,739	$337,582	$328,090	$335,647	$338,464
AUTO SERVICE	$85,851	$80,087	$93,106	$86,986	$71,185	$74,440
APPAREL	$53,305	$61,675	$49,159	$71,608	$68,927	$66,951
FURNITURE	$30,645	$33,370	$34,154	$27,978	$27,234	$24,839
RESTAURANTS	$103,760	$113,581	$121,791	$112,712	$108,319	$109,208
MISC. STORES	$85,539	$127,957	$138,654	$110,314	$101,783	$104,348
RETAIL TOTAL	$828,760	$946,238	$973,644	$910,494	$886,800	$880,178

NOTE: Estimates of retail sales are obtained by dividing the collection by the effective tax rate.

CAMPBELL

RETAIL SALES TAX COLLECTIONS

CAMPBELL

RETAIL SECTOR	FISCAL 74	FISCAL 75	FISCAL 76	FISCAL 77	FISCAL 78	FISCAL 79
BLDG. & HARDWARE	$98,197	$144,489	$200,709	$330,605	$532,493	$615,205
GEN. MERCHANDISE	$77,019	$106,289	$127,483	$181,303	$245,912	$362,443
FOOD STORES	$195,588	$264,593	$341,894	$553,033	$822,517	$927,453
AUTO SERVICE	$130,126	$218,376	$277,094	$343,217	$428,657	$568,627
APPAREL	$48,567	$64,346	$76,597	$106,350	$156,898	$177,961
FURNITURE	$21,452	$32,155	$39,307	$48,361	$92,124	$114,241
RESTAURANTS	$86,519	$110,812	$187,246	$281,599	$374,515	$375,334
MISC. STORES	$137,759	$217,121	$248,156	$365,512	$534,271	$539,558
RETAIL TOTAL	$795,226	$1,166,180	$1,498,484	$2,209,980	$3,187,387	$3,680,822

RETAIL SECTOR	FISCAL 80	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85
BLDG. & HARDWARE	$704,594	$804,586	$916,711	$866,458	$652,548	$565,980
GEN. MERCHANDISE	$468,762	$550,137	$605,235	$568,370	$620,419	$691,846
FOOD STORES	$1,055,119	$1,492,259	$1,716,508	$1,827,271	$1,854,451	$2,037,210
AUTO SERVICE	$623,822	$825,624	$1,153,558	$1,100,893	$1,143,282	$1,212,799
APPAREL	$198,633	$233,120	$305,352	$313,512	$314,919	$312,118
FURNITURE	$153,468	$267,842	$342,208	$336,127	$320,133	$320,253
RESTAURANTS	$476,493	$698,682	$910,225	$947,280	$963,333	$961,131
MISC. STORES	$671,000	$905,096	$1,042,491	$1,078,816	$1,070,483	$1,041,380
RETAIL TOTAL	$4,351,891	$5,777,346	$6,992,288	$7,046,727	$6,939,568	$7,142,717

NOTE: Estimates of retail sales are obtained by dividing the collection by the effective tax rate.

CARBON

RETAIL SALES TAX COLLECTIONS

CARBON

RETAIL SECTOR	FISCAL 74	FISCAL 75	FISCAL 76	FISCAL 77	FISCAL 78	FISCAL 79
BLDG. & HARDWARE	$105,010	$107,990	$123,524	$136,556	$189,480	$286,645
GEN. MERCHANDISE	$108,185	$119,264	$117,606	$150,556	$187,243	$281,871
FOOD STORES	$221,013	$262,966	$324,292	$380,252	$502,096	$716,020
AUTO SERVICE	$150,213	$172,966	$219,852	$250,579	$329,852	$364,937
APPAREL	$55,180	$59,823	$63,854	$76,267	$115,540	$152,879
FURNITURE	$18,411	$19,050	$20,889	$32,518	$53,486	$66,022
RESTAURANTS	$123,617	$119,393	$136,660	$176,060	$273,775	$419,900
MISC. STORES	$121,143	$146,598	$160,360	$199,229	$262,668	$400,317
RETAIL TOTAL	$902,771	$1,008,250	$1,167,036	$1,402,018	$1,914,941	$2,688,590

RETAIL SECTOR	FISCAL 80	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85
BLDG. & HARDWARE	$325,699	$323,309	$274,704	$229,213	$248,587	$231,708
GEN. MERCHANDISE	$314,559	$330,544	$325,956	$268,613	$254,148	$252,043
FOOD STORES	$830,865	$1,007,574	$1,077,249	$1,000,370	$966,605	$905,844
AUTO SERVICE	$483,589	$523,999	$535,219	$409,113	$431,203	$405,759
APPAREL	$170,502	$182,899	$169,528	$149,502	$111,046	$103,521
FURNITURE	$81,160	$92,082	$71,022	$56,417	$55,027	$45,522
RESTAURANTS	$461,560	$397,326	$372,811	$380,369	$363,321	$359,834
MISC. STORES	$483,128	$545,712	$501,488	$435,754	$420,398	$407,418
RETAIL TOTAL	$3,151,062	$3,403,445	$3,327,977	$2,929,351	$2,850,535	$2,711,649

NOTE: Estimates of retail sales are obtained by dividing the collection by the effective tax rate.

CONVERSE

RETAIL SALES TAX COLLECTIONS

CONVERSE

RETAIL SECTOR	FISCAL 74	FISCAL 75	FISCAL 76	FISCAL 77	FISCAL 78	FISCAL 79
BLDG. & HARDWARE	$92,203	$115,080	$158,090	$228,637	$2[illegible],431	$382,722
GEN. MERCHANDISE	$17,352	$22,566	$35,637	$61,882	$1[illegible],554	$176,441
FOOD STORES	$105,373	$135,566	$199,370	$271,493	$320,608	$390,194
AUTO SERVICE	$47,331	$90,092	$130,238	$186,731	$228,874	$272,330
APPAREL	$15,942	$25,854	$39,040	$61,185	$59,088	$63,462
FURNITURE	$1,374	$1,492	$7,143	$13,173	$18,580	$29,126
RESTAURANTS	$49,877	$61,514	$88,741	$137,618	$201,866	$264,201
MISC. STORES	$30,013	$41,075	$52,664	$69,254	$85,089	$96,895
RETAIL TOTAL	$359,666	$493,239	$710,923	$1,029,972	$1,333,091	$1,675,372

RETAIL SECTOR	FISCAL 80	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85
BLDG. & HARDWARE	$381,047	$326,959	$284,606	$284,178	$326,353	$268,270
GEN. MERCHANDISE	$189,372	$204,303	$205,319	$178,976	$187,119	$191,031
FOOD STORES	$498,763	$576,270	$620,326	$628,476	$613,914	$598,930
AUTO SERVICE	$304,820	$374,184	$306,102	$241,967	$268,099	$257,668
APPAREL	$82,590	$104,748	$110,993	$113,332	$94,341	$102,776
FURNITURE	$55,743	$46,755	$47,660	$42,239	$38,330	$31,838
RESTAURANTS	$265,743	$278,367	$277,472	$269,634	$230,661	$230,634
MISC. STORES	$122,945	$158,401	$193,201	$172,965	$171,113	$172,795
RETAIL TOTAL	$1,901,023	$2,069,987	$2,045,879	$1,931,767	$1,930,160	$1,853,942

NOTE: Estimates of retail sales are obtained by dividing the collection by the effective tax rate.

RETAIL SALES TAX COLLECTIONS

CROOK

RETAIL SECTOR	FISCAL 74	FISCAL 75	FISCAL 76	FISCAL 77	FISCAL 78	FISCAL 79
BLDG. & HARDWARE	$24,094	$23,283	$33,848	$26,743	$18,148	$25,376
GEN. MERCHANDISE	$13,758	$14,740	$17,352	$18,903	$22,387	$24,396
FOOD STORES	$33,866	$38,134	$44,862	$50,794	$62,295	$78,109
AUTO SERVICE	$47,924	$49,262	$65,534	$76,266	$82,274	$131,168
APPAREL	$4,332	$4,482	$4,709	$4,767	$4,976	$5,903
FURNITURE	$5,150	$6,130	$3,513	$2,466	$2,373	$3,554
RESTAURANTS	$37,181	$41,088	$53,098	$58,295	$56,639	$64,517
MISC. STORES	$11,496	$21,626	$25,103	$33,211	$45,757	$55,485
RETAIL TOTAL	$177,801	$198,744	$248,101	$271,405	$294,849	$388,507

RETAIL SECTOR	FISCAL 80	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85
BLDG. & HARDWARE	$28,729	$27,403	$41,372	$40,864	$35,822	$44,887
GEN. MERCHANDISE	$33,585	$27,723	$40,001	$35,286	$33,487	$35,315
FOOD STORES	$106,607	$126,938	$126,266	$128,689	$145,638	$142,461
AUTO SERVICE	$137,210	$125,940	$151,210	$171,631	$144,616	$97,657
APPAREL	$7,690	$7,892	$8,150	$5,121	$2,991	$5,395
FURNITURE	$3,756	$2,931	$3,030	$3,009	$2,938	$3,692
RESTAURANTS	$72,785	$75,116	$68,635	$81,161	$74,309	$78,633
MISC. STORES	$61,393	$61,181	$62,260	$75,734	$118,784	$175,644
RETAIL TOTAL	$451,755	$455,129	$500,932	$541,495	$558,585	$583,684

NOTE: Estimates of retail sales are obtained by dividing the collection by the effective tax rate.

FREMONT

RETAIL SALES TAX COLLECTIONS

FREMONT

RETAIL SECTOR	FISCAL 74	FISCAL 75	FISCAL 76	FISCAL 77	FISCAL 78	FISCAL 79
BLDG. & HARDWARE	$278,642	$300,417	$367,486	$413,401	$476,624	$582,356
GEN. MERCHANDISE	$164,052	$194,079	$255,650	$353,434	$435,969	$560,439
FOOD STORES	$416,026	$492,658	$561,096	$642,574	$789,381	$918,573
AUTO SERVICE	$200,667	$219,693	$259,455	$322,396	$413,240	$477,005
APPAREL	$67,066	$73,890	$81,606	$109,043	$115,920	$137,123
FURNITURE	$57,328	$63,045	$72,416	$88,956	$110,127	$135,139
RESTAURANTS	$181,089	$201,158	$256,373	$287,851	$329,518	$408,011
MISC. STORES	$234,235	$275,692	$310,990	$327,437	$406,443	$498,288
RETAIL TOTAL	$1,599,104	$1,820,631	$2,165,072	$2,545,092	$3,077,222	$3,716,934

RETAIL SECTOR	FISCAL 80	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85
BLDG. & HARDWARE	$695,887	$691,176	$618,519	$551,123	$547,304	$453,865
GEN. MERCHANDISE	$615,602	$639,114	$604,521	$538,108	$500,402	$522,531
FOOD STORES	$1,099,711	$1,192,773	$1,223,205	$1,252,382	$1,230,785	$1,259,854
AUTO SERVICE	$499,709	$535,917	$515,673	$423,771	$404,665	$398,986
APPAREL	$170,325	$184,076	$180,694	$176,114	$144,754	$134,296
FURNITURE	$150,168	$161,152	$181,159	$155,499	$134,933	$116,286
RESTAURANTS	$445,718	$523,300	$498,578	$510,787	$489,648	$485,712
MISC. STORES	$558,450	$670,429	$713,380	$665,264	$676,187	$704,068
RETAIL TOTAL	$4,235,570	$4,597,937	$4,535,729	$4,293,048	$4,148,678	$4,075,598

NOTE: Estimates of retail sales are obtained by dividing the collection by the effective tax rate.

GOSHEN RETAIL SALES TAX COLLECTIONS GOSHEN

RETAIL SECTOR	FISCAL 74	FISCAL 75	FISCAL 76	FISCAL 77	FISCAL 78	FISCAL 79
BLDG. & HARDWARE	$250,986	$272,931	$325,864	$297,494	$316,378	$404,713
GEN. MERCHANDISE	$66,494	$76,708	$74,616	$105,464	$114,383	$135,572
FOOD STORES	$179,409	$198,965	$223,664	$237,958	$252,465	$286,832
AUTO SERVICE	$69,013	$67,607	$79,899	$79,296	$79,723	$104,086
APPAREL	$31,349	$35,714	$41,126	$47,527	$45,272	$49,015
FURNITURE	$12,779	$11,511	$11,271	$17,690	$19,961	$25,826
RESTAURANTS	$66,583	$74,339	$83,001	$80,911	$82,513	$83,235
MISC. STORES	$78,041	$91,831	$102,623	$94,337	$112,359	$137,152
RETAIL TOTAL	$754,653	$829,607	$942,063	$960,676	$1,023,055	$1,226,449

RETAIL SECTOR	FISCAL 80	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85
BLDG. & HARDWARE	$393,720	$470,378	$394,420	$366,436	$404,116	$320,425
GEN. MERCHANDISE	$146,991	$160,711	$164,044	$162,937	$181,052	$199,428
FOOD STORES	$312,400	$345,791	$360,785	$365,409	$384,265	$375,385
AUTO SERVICE	$107,781	$106,138	$106,537	$104,845	$127,774	$116,053
APPAREL	$57,754	$63,662	$65,377	$66,223	$65,061	$57,535
FURNITURE	$29,266	$22,040	$19,216	$16,742	$23,421	$41,148
RESTAURANTS	$89,669	$94,254	$100,340	$110,452	$119,227	$137,688
MISC. STORES	$171,016	$191,415	$175,065	$165,912	$184,198	$205,139
RETAIL TOTAL	$1,308,597	$1,454,389	$1,385,784	$1,358,956	$1,489,114	$1,452,801

NOTE: Estimates of retail sales are obtained by dividing the collection by the effective tax rate.

HOT SPRINGS

RETAIL SALES TAX COLLECTIONS

HOT SPRINGS

RETAIL SECTOR	FISCAL 74	FISCAL 75	FISCAL 76	FISCAL 77	FISCAL 78	FISCAL 79
BLDG. & HARDWARE	$29,232	$32,647	$37,239	$48,261	$55,884	$60,898
GEN. MERCHANDISE	$20,972	$23,572	$26,387	$31,437	$39,295	$49,118
FOOD STORES	$76,336	$87,977	$100,168	$122,111	$162,422	$192,638
AUTO SERVICE	$24,009	$22,261	$31,138	$36,377	$60,777	$75,871
APPAREL	$11,444	$15,186	$16,095	$19,275	$23,099	$27,233
FURNITURE	$10,772	$9,565	$14,436	$17,215	$22,306	$25,113
RESTAURANTS	$29,090	$37,617	$38,483	$46,779	$65,580	$73,480
MISC. STORES	$33,087	$39,128	$38,191	$43,923	$53,757	$66,261
RETAIL TOTAL	$234,962	$267,954	$302,138	$365,379	$483,121	$570,612

RETAIL SECTOR	FISCAL 80	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85
BLDG. & HARDWARE	$78,225	$83,743	$71,077	$88,623	$75,073	$84,417
GEN. MERCHANDISE	$55,510	$58,512	$61,231	$67,671	$60,878	$59,733
FOOD STORES	$208,615	$237,183	$249,062	$264,707	$277,025	$275,919
AUTO SERVICE	$106,507	$137,639	$113,886	$109,541	$111,126	$107,292
APPAREL	$33,551	$40,403	$46,414	$45,156	$43,613	$31,010
FURNITURE	$21,293	$24,919	$20,864	$13,871	$15,094	$15,162
RESTAURANTS	$76,788	$78,006	$73,858	$87,806	$104,653	$114,350
MISC. STORES	$74,694	$87,512	$93,953	$95,802	$103,487	$108,539
RETAIL TOTAL	$655,183	$747,917	$730,345	$773,177	$790,951	$796,422

NOTE: Estimates of retail sales are obtained by dividing the collection by the effective tax rate.

RETAIL SALES TAX COLLECTIONS

JOHNSON

RETAIL SECTOR	FISCAL 74	FISCAL 75	FISCAL 76	FISCAL 77	FISCAL 78	FISCAL 79
BLDG. & HARDWARE	$36,047	$35,811	$44,915	$50,629	$63,732	$68,824
GEN. MERCHANDISE	$20,799	$26,730	$28,257	$26,245	$33,854	$31,079
FOOD STORES	$78,885	$93,530	$112,839	$119,233	$135,631	$162,630
AUTO SERVICE	$55,065	$58,643	$68,226	$62,084	$77,984	$107,583
APPAREL	$13,610	$18,530	$21,218	$23,581	$27,328	$31,822
FURNITURE	$4,690	$4,940	$7,442	$10,233	$13,177	$11,320
RESTAURANTS	$47,096	$55,732	$66,988	$70,286	$116,190	$127,818
MISC. STORES	$41,560	$45,828	$50,297	$58,562	$70,903	$76,590
RETAIL TOTAL	$297,751	$339,745	$400,181	$421,654	$538,799	$617,666

RETAIL SECTOR	FISCAL 80	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85
BLDG. & HARDWARE	$94,463	$98,673	$108,011	$123,201	$124,164	$128,773
GEN. MERCHANDISE	$37,383	$47,459	$60,409	$59,139	$63,290	$68,779
FOOD STORES	$209,999	$234,326	$294,949	$311,052	$316,291	$301,198
AUTO SERVICE	$131,008	$154,086	$143,556	$142,191	$133,249	$132,323
APPAREL	$41,089	$51,913	$56,306	$52,944	$51,391	$49,555
FURNITURE	$20,179	$19,795	$17,665	$19,513	$17,315	$21,324
RESTAURANTS	$151,805	$208,168	$235,021	$233,901	$225,557	$225,558
MISC. STORES	$118,538	$142,754	$151,389	$139,233	$147,367	$150,903
RETAIL TOTAL	$804,464	$977,174	$1,067,306	$1,101,174	$1,078,624	$1,078,613

NOTE: Estimates of retail sales are obtained by dividing the collection by the effective tax rate.

LARAMIE

RETAIL SALES TAX COLLECTIONS

LARAMIE

RETAIL SECTOR	FISCAL 74	FISCAL 75	FISCAL 76	FISCAL 77	FISCAL 78	FISCAL 79
BLDG. & HARDWARE	$279,321	$291,041	$319,947	$395,663	$600,322	$767,924
GEN. MERCHANDISE	$776,352	$777,397	$893,519	$910,329	$999,782	$1,440,223
FOOD STORES	$769,851	$866,769	$981,686	$1,048,817	$1,420,940	$1,823,968
AUTO SERVICE	$451,048	$468,460	$544,494	$620,603	$812,146	$1,109,128
APPAREL	$251,517	$254,865	$285,181	$317,382	$402,814	$499,635
FURNITURE	$204,130	$217,946	$249,122	$276,168	$385,306	$463,188
RESTAURANTS	$478,720	$524,595	$613,974	$679,081	$893,462	$1,193,709
MISC. STORES	$340,922	$392,701	$425,437	$473,293	$561,644	$725,624
RETAIL TOTAL	$3,552,061	$3,793,773	$4,313,360	$4,721,335	$6,076,416	$8,023,399

RETAIL SECTOR	FISCAL 80	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85
BLDG. & HARDWARE	$770,653	$728,158	$1,034,446	$827,777	$829,980	$839,667
GEN. MERCHANDISE	$1,629,327	$1,613,389	$1,693,682	$1,663,135	$1,628,557	$1,672,913
FOOD STORES	$2,105,205	$2,456,424	$2,469,883	$2,642,609	$2,943,042	$3,097,740
AUTO SERVICE	$1,607,334	$1,572,188	$1,387,733	$1,217,732	$1,324,164	$1,443,024
APPAREL	$536,762	$617,785	$770,886	$860,398	$881,094	$737,452
FURNITURE	$478,136	$486,548	$448,087	$482,492	$499,773	$453,582
RESTAURANTS	$1,276,610	$1,444,946	$1,547,844	$1,849,582	$1,908,419	$1,996,874
MISC. STORES	$808,921	$929,869	$1,097,763	$1,128,513	$1,482,648	$1,534,402
RETAIL TOTAL	$9,212,950	$9,851,307	$10,450,324	$10,672,258	$11,497,677	$11,775,654

NOTE: Estimates of retail sales are obtained by dividing the collection by the effective tax rate.

LINCOLN

RETAIL SALES TAX COLLECTIONS

LINCOLN

RETAIL SECTOR	FISCAL 74	FISCAL 75	FISCAL 76	FISCAL 77	FISCAL 78	FISCAL 79
BLDG. & HARDWARE	$57,742	$80,743	$79,289	$103,451	$116,622	$126,647
GEN. MERCHANDISE	$50,515	$56,168	$67,200	$69,951	$78,429	$87,516
FOOD STORES	$117,098	$135,587	$149,348	$182,127	$178,209	$200,696
AUTO SERVICE	$37,139	$76,101	$58,197	$62,853	$71,644	$98,785
APPAREL	$6,306	$9,949	$12,724	$15,026	$20,342	$26,329
FURNITURE	$822	$2,478	$5,862	$14,304	$18,638	$25,972
RESTAURANTS	$52,095	$57,930	$70,646	$92,206	$113,917	$134,014
MISC. STORES	$43,095	$58,890	$61,171	$63,106	$70,037	$75,656
RETAIL TOTAL	$364,812	$477,845	$504,437	$603,024	$667,836	$775,614

RETAIL SECTOR	FISCAL 80	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85
BLDG. & HARDWARE	$151,625	$186,910	$210,440	$179,352	$163,019	$158,634
GEN. MERCHANDISE	$101,352	$138,453	$139,064	$121,456	$121,106	$122,392
FOOD STORES	$286,906	$383,161	$471,254	$486,000	$488,833	$585,370
AUTO SERVICE	$116,090	$177,112	$227,763	$198,318	$205,596	$238,759
APPAREL	$37,138	$50,418	$59,341	$65,807	$60,444	$61,323
FURNITURE	$25,280	$21,150	$16,802	$23,260	$22,086	$35,519
RESTAURANTS	$154,274	$236,935	$359,410	$311,407	$250,961	$250,674
MISC. STORES	$93,276	$153,737	$165,225	$138,287	$153,319	$149,894
RETAIL TOTAL	$965,941	$1,347,876	$1,649,299	$1,544,087	$1,465,364	$1,602,565

NOTE: Estimates of retail sales are obtained by dividing the collection by the effective tax rate.

NATRONA

RETAIL SALES TAX COLLECTIONS

NATRONA

RETAIL SECTOR	FISCAL 74	FISCAL 75	FISCAL 76	FISCAL 77	FISCAL 78	FISCAL 79
BLDG. & HARDWARE	$213,385	$381,985	$610,107	$893,183	$1,216,327	$1,751,686
GEN. MERCHANDISE	$761,554	$957,051	$1,302,511	$1,437,726	$1,558,768	$1,836,124
FOOD STORES	$898,363	$1,253,618	$1,688,603	$1,928,154	$2,298,390	$2,687,046
AUTO SERVICE	$538,197	$788,888	$1,066,355	$1,255,286	$1,456,900	$1,862,418
APPAREL	$190,234	$259,892	$353,256	$407,729	$487,771	$535,457
FURNITURE	$248,021	$337,090	$506,650	$595,328	$778,914	$950,402
RESTAURANTS	$391,825	$583,256	$818,261	$946,155	$1,150,785	$1,384,177
MISC. STORES	$426,653	$593,439	$698,710	$836,796	$1,028,197	$1,270,855
RETAIL TOTAL	$3,668,232	$5,155,220	$7,044,454	$8,300,357	$9,975,962	$12,278,167

RETAIL SECTOR	FISCAL 80	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85
BLDG. & HARDWARE	$1,998,148	$1,884,540	$1,588,798	$1,429,398	$1,247,018	$1,219,412
GEN. MERCHANDISE	$1,902,159	$1,904,989	$1,977,469	$2,078,122	$2,176,137	$2,206,540
FOOD STORES	$3,074,291	$3,618,477	$3,934,158	$3,931,522	$3,772,469	$3,859,031
AUTO SERVICE	$2,153,394	$2,085,639	$2,275,280	$1,631,892	$1,815,623	$1,764,623
APPAREL	$602,150	$706,170	$739,450	$726,242	$803,790	$742,788
FURNITURE	$1,072,312	$1,022,486	$1,103,159	$966,523	$857,203	$795,556
RESTAURANTS	$1,481,145	$1,731,631	$1,916,557	$1,854,484	$1,773,494	$1,763,589
MISC. STORES	$1,508,409	$1,721,556	$1,936,219	$1,611,973	$1,546,574	$1,627,131
RETAIL TOTAL	$13,792,008	$14,675,488	$15,471,090	$14,230,156	$13,992,308	$13,980,690

NOTE: Estimates of retail sales are obtained by dividing the collection by the effective tax rate.

NIOBRARA

RETAIL SALES TAX COLLECTIONS

NIOBRARA

RETAIL SECTOR	FISCAL 74	FISCAL 75	FISCAL 76	FISCAL 77	FISCAL 78	FISCAL 79
BLDG. & HARDWARE	$25,335	$26,843	$24,552	$34,877	$27,402	$27,558
GEN. MERCHANDISE	$10,400	$11,837	$11,772	$13,674	$17,440	$21,298
FOOD STORES	$37,441	$43,005	$52,732	$68,151	$83,928	$98,574
AUTO SERVICE	$12,591	$13,131	$13,471	$16,925	$20,562	$24,934
APPAREL	$10,851	$10,156	$12,463	$14,052	$15,573	$16,300
FURNITURE	$237	$384	$709	$1,748	$2,547	$2,332
RESTAURANTS	$24,562	$28,276	$33,583	$39,493	$43,862	$51,270
MISC. STORES	$28,078	$39,704	$43,718	$41,837	$46,358	$52,844
RETAIL TOTAL	$149,494	$173,337	$192,999	$230,758	$257,673	$295,109

RETAIL SECTOR	FISCAL 80	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85
BLDG. & HARDWARE	$28,898	$16,948	$14,435	$15,995	$19,240	$26,426
GEN. MERCHANDISE	$23,871	$24,505	$23,219	$22,637	$21,464	$20,488
FOOD STORES	$108,704	$116,480	$121,780	$119,769	$132,262	$126,380
AUTO SERVICE	$24,955	$28,798	$38,327	$42,105	$57,528	$64,795
APPAREL	$17,265	$18,968	$20,349	$16,962	$15,842	$7,422
FURNITURE	$3,366	$7,457	$20,183	$16,921	$14,544	$12,407
RESTAURANTS	$54,303	$66,329	$91,435	$83,513	$100,567	$78,307
MISC. STORES	$72,546	$98,804	$79,644	$63,680	$67,956	$48,743
RETAIL TOTAL	$333,908	$378,289	$409,372	$381,582	$429,403	$385,168

NOTE: Estimates of retail sales are obtained by dividing the collection by the effective tax rate.

RETAIL SALES TAX COLLECTIONS

RETAIL SECTOR	FISCAL 74	FISCAL 75	FISCAL 76	FISCAL 77	FISCAL 78	FISCAL 79
BLDG. & HARDWARE	$205,125	$244,382	$271,442	$269,670	$283,543	$314,061
GEN. MERCHANDISE	$227,587	$257,141	$310,936	$324,413	$334,417	$386,665
FOOD STORES	$271,036	$318,072	$373,063	$411,822	$461,901	$547,553
AUTO SERVICE	$78,799	$106,636	$114,694	$128,421	$145,491	$188,970
APPAREL	$41,744	$44,802	$47,578	$79,655	$90,852	$107,962
FURNITURE	$35,684	$38,093	$51,638	$63,487	$62,039	$73,509
RESTAURANTS	$121,531	$137,504	$159,402	$180,361	$198,395	$233,682
MISC. STORES	$194,792	$230,212	$248,168	$270,298	$318,936	$335,035
RETAIL TOTAL	$1,176,318	$1,376,841	$1,576,921	$1,728,126	$1,895,573	$2,187,438

RETAIL SECTOR	FISCAL 80	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85
BLDG. & HARDWARE	$370,223	$426,964	$380,046	$377,062	$451,440	$462,062
GEN. MERCHANDISE	$397,837	$444,026	$546,858	$575,261	$621,491	$667,291
FOOD STORES	$582,179	$668,167	$714,688	$763,677	$686,231	$508,512
AUTO SERVICE	$253,833	$321,313	$436,036	$411,740	$330,447	$274,817
APPAREL	$111,472	$124,446	$127,732	$126,734	$124,253	$121,925
FURNITURE	$96,729	$115,405	$111,327	$99,345	$106,282	$98,892
RESTAURANTS	$282,483	$723,391	$840,501	$899,706	$966,578	$946,958
MISC. STORES	$379,456	$462,018	$490,703	$473,240	$592,079	$841,910
RETAIL TOTAL	$2,474,212	$3,285,730	$3,647,891	$3,726,765	$3,878,801	$3,922,367

NOTE: Estimates of retail sales are obtained by dividing the collection by the effective tax rate.

PLATTE

RETAIL SALES TAX COLLECTIONS

PLATTE

RETAIL SECTOR	FISCAL 74	FISCAL 75	FISCAL 76	FISCAL 77	FISCAL 78	FISCAL 79
BLDG. & HARDWARE	$96,533	$105,491	$144,058	$190,044	$249,734	$322,611
GEN. MERCHANDISE	$33,789	$35,838	$39,457	$50,824	$71,515	$113,372
FOOD STORES	$89,061	$110,013	$140,299	$178,888	$273,311	$332,720
AUTO SERVICE	$29,365	$30,540	$42,343	$88,756	$147,610	$187,482
APPAREL	$12,852	$12,998	$13,608	$21,965	$33,333	$39,262
FURNITURE	$6,912	$8,435	$11,302	$18,362	$25,736	$41,502
RESTAURANTS	$39,971	$71,338	$83,051	$103,263	$162,747	$193,745
MISC. STORES	$45,527	$60,455	$65,488	$76,344	$98,453	$126,642
RETAIL TOTAL	$374,010	$435,107	$539,625	$728,444	$1,062,439	$1,357,335

RETAIL SECTOR	FISCAL 80	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85
BLDG. & HARDWARE	$335,395	$376,610	$218,330	$166,239	$212,486	$184,746
GEN. MERCHANDISE	$118,820	$136,180	$90,259	$72,511	$68,845	$74,436
FOOD STORES	$412,903	$452,223	$343,123	$296,134	$294,917	$289,171
AUTO SERVICE	$127,992	$128,835	$85,833	$80,828	$90,844	$94,975
APPAREL	$44,025	$51,797	$37,236	$31,196	$29,903	$25,896
FURNITURE	$40,446	$44,[illegible]	$36,910	$29,000	$23,299	$21,461
RESTAURANTS	$225,698	$239,685	$165,224	$136,007	$145,022	$149,192
MISC. STORES	$177,937	$183,682	$133,399	$103,665	$113,826	$105,947
RETAIL TOTAL	$1,483,214	$1,613,175	$1,112,314	$935,580	$979,142	$945,824

NOTE: Estimates of retail sales are obtained by dividing the collection by the effective tax rate.

SHERIDAN

RETAIL SALES TAX COLLECTIONS

SHERIDAN

RETAIL SECTOR	FISCAL 74	FISCAL 75	FISCAL 76	FISCAL 77	FISCAL 78	FISCAL 79
BLDG. & HARDWARE	$181,537	$183,183	$236,255	$287,580	$341,658	$462,505
GEN. MERCHANDISE	$234,284	$256,743	$279,826	$370,723	$408,303	$527,247
FOOD STORES	$286,141	$337,746	$402,983	$454,015	$532,088	$704,874
AUTO SERVICE	$132,013	$132,893	$191,392	$208,583	$272,447	$331,100
APPAREL	$52,475	$54,198	$65,562	$67,253	$80,215	$99,398
FURNITURE	$55,503	$50,556	$79,661	$109,653	$135,900	$168,056
RESTAURANTS	$149,196	$181,992	$230,260	$250,467	$303,205	$385,194
MISC. STORES	$198,304	$226,861	$242,250	$261,894	$289,728	$337,722
RETAIL TOTAL	$1,289,453	$1,424,171	$1,728,187	$2,010,170	$2,363,544	$3,016,096

RETAIL SECTOR	FISCAL 80	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85
BLDG. & HARDWARE	$453,128	$421,055	$450,071	$450,764	$519,902	$494,146
GEN. MERCHANDISE	$619,817	$790,100	$699,915	$617,457	$639,910	$664,881
FOOD STORES	$940,367	$1,139,343	$1,163,204	$1,263,760	$1,279,802	$1,325,270
AUTO SERVICE	$470,236	$516,957	$503,613	$392,790	$405,029	$418,102
APPAREL	$121,132	$124,745	$131,602	$174,755	$179,816	$160,994
FURNITURE	$196,752	$235,191	$246,688	$252,112	$284,532	$247,605
RESTAURANTS	$499,673	$575,846	$603,813	$682,458	$731,590	$735,491
MISC. STORES	$444,012	$492,814	$512,108	$515,719	$491,700	$478,638
RETAIL TOTAL	$3,745,117	$4,296,051	$4,311,014	$4,349,815	$4,534,281	$4,525,127

NOTE: Estimates of retail sales are obtained by dividing the collection by the effective tax rate.

SUBLETTE

RETAIL SALES TAX COLLECTIONS

SUBLETTE

RETAIL SECTOR	FISCAL 74	FISCAL 75	FISCAL 76	FISCAL 77	FISCAL 78	FISCAL 79
BLDG. & HARDWARE	$32,813	$32,582	$40,836	$40,253	$41,064	$59,924
GEN. MERCHANDISE	$20,345	$22,641	$13,494	$57,056	$61,096	$71,922
FOOD STORES	$47,710	$55,996	$75,839	$42,994	$49,257	$60,033
AUTO SERVICE	$51,769	$72,332	$97,754	$109,814	$47,534	$40,830
APPAREL	$4,009	$4,507	$4,600	$4,816	$5,796	$3,340
FURNITURE	$8,537	$13,886	$12,829	$13,813	$15,133	$10,885
RESTAURANTS	$25,848	$31,781	$41,170	$47,240	$60,569	$63,687
MISC. STORES	$30,691	$35,822	$38,484	$39,171	$42,302	$41,802
RETAIL TOTAL	$221,722	$269,546	$325,005	$355,156	$322,751	$360,425

RETAIL SECTOR	FISCAL 80	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85
BLDG. & HARDWARE	$84,416	$85,650	$85,176	$72,895	$71,105	$82,125
GEN. MERCHANDISE	$55,276	$6,072	$13,384	$16,632	$15,895	$14,107
FOOD STORES	$98,852	$170,399	$206,905	$205,189	$188,962	$216,742
AUTO SERVICE	$38,232	$47,799	$73,683	$52,396	$29,129	$35,894
APPAREL	$6,178	$22,587	$23,021	$21,194	$20,791	$25,882
FURNITURE	$23,426	$27,832	$30,117	$20,162	$15,673	$12,921
RESTAURANTS	$71,944	$88,930	$103,066	$95,925	$98,865	$114,063
MISC. STORES	$44,326	$50,406	$57,688	$53,060	$69,086	$77,086
RETAIL TOTAL	$422,650	$499,675	$593,020	$537,453	$509,506	$580,820

NOTE: Estimates of retail sales are obtained by dividing the collection by the effective tax rate.

SWEETWATER RETAIL SALES TAX COLLECTIONS SWEETWATER

RETAIL SECTOR	FISCAL 74	FISCAL 75	FISCAL 76	FISCAL 77	FISCAL 78	FISCAL 79
BLDG. & HARDWARE	$135,446	$192,528	$213,940	$280,001	$261,712	$324,130
GEN. MERCHANDISE	$401,080	$537,264	$621,925	$665,182	$695,812	$756,432
FOOD STORES	$546,299	$835,530	$934,178	$1,076,741	$1,162,089	$1,416,705
AUTO SERVICE	$459,730	$440,758	$440,045	$410,407	$604,747	$719,282
APPAREL	$60,309	$113,225	$117,537	$162,113	$197,087	$256,986
FURNITURE	$102,104	$141,123	$160,827	$213,766	$223,136	$263,884
RESTAURANTS	$261,539	$402,645	$449,212	$473,092	$571,014	$670,812
MISC. STORES	$185,443	$303,786	$321,234	$383,991	$508,035	$700,789
RETAIL TOTAL	$2,151,969	$2,966,876	$3,258,897	$3,665,291	$4,223,653	$5,109,018

RETAIL SECTOR	FISCAL 80	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85
BLDG. & HARDWARE	$364,722	$478,207	$451,504	$382,203	$362,124	$419,548
GEN. MERCHANDISE	$918,479	$968,179	$1,112,157	$1,028,988	$1,004,326	$1,067,197
FOOD STORES	$1,721,414	$1,995,253	$2,257,607	$2,228,551	$2,102,226	$2,186,892
AUTO SERVICE	$911,437	$1,081,109	$985,108	$837,361	$794,042	$815,918
APPAREL	$294,159	$354,872	$412,776	$429,884	$253,521	$305,893
FURNITURE	$306,413	$322,412	$319,577	$297,250	$285,831	$266,506
RESTAURANTS	$744,580	$891,406	$1,016,827	$895,074	$864,968	$927,755
MISC. STORES	$845,514	$1,178,473	$1,357,463	$1,179,580	$938,388	$939,491
RETAIL TOTAL	$6,106,718	$7,269,911	$7,913,019	$7,278,891	$6,605,426	$6,929,200

NOTE: Estimates of retail sales are obtained by dividing the collection by the effective tax rate.

TETON

RETAIL SALES TAX COLLECTIONS

TETON

RETAIL SECTOR	FISCAL 74	FISCAL 75	FISCAL 76	FISCAL 77	FISCAL 78	FISCAL 79
BLDG. & HARDWARE	$86,732	$94,255	$115,642	$190,400	$245,702	$283,388
GEN. MERCHANDISE	$130,279	$178,979	$220,571	$257,479	$309,283	$377,458
FOOD STORES	$149,960	$199,618	$237,490	$274,885	$339,774	$421,980
AUTO SERVICE	$61,257	$79,335	$92,100	$102,168	$118,427	$138,352
APPAREL	$19,588	$25,233	$27,688	$36,328	$53,051	$81,354
FURNITURE	$37,864	$64,498	$78,391	$94,718	$85,898	$96,388
RESTAURANTS	$229,446	$320,707	$398,857	$403,822	$499,288	$599,539
MISC. STORES	$192,020	$265,240	$333,144	$414,932	$444,792	$538,094
RETAIL TOTAL	$907,146	$1,227,883	$1,503,883	$1,774,732	$2,096,215	$2,536,553

RETAIL SECTOR	FISCAL 80	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85
BLDG. & HARDWARE	$263,931	$309,855	$344,414	$352,428	$348,165	$295,473
GEN. MERCHANDISE	$329,104	$372,768	$434,517	$448,962	$484,275	$535,065
FOOD STORES	$449,012	$592,417	$697,936	$726,415	$729,946	$732,526
AUTO SERVICE	$149,172	$155,420	$185,051	$213,802	$186,090	$164,954
APPAREL	$95,963	$111,412	$127,451	$122,311	$166,881	$163,625
FURNITURE	$133,054	$126,410	$140,220	$113,622	$162,100	$121,804
RESTAURANTS	$622,728	$850,707	$900,411	$946,639	$1,031,876	$1,096,467
MISC. STORES	$577,144	$724,650	$894,688	$885,038	$896,112	$928,704
RETAIL TOTAL	$2,620,107	$3,243,639	$3,744,688	$3,809,217	$4,005,445	$4,038,618

NOTE: Estimates of retail sales are obtained by dividing the collection by the effective tax rate.

RETAIL SALES TAX COLLECTIONS

UINTA

RETAIL SECTOR	FISCAL 74	FISCAL 75	FISCAL 76	FISCAL 77	FISCAL 78	FISCAL 79
BLDG. & HARDWARE	$35,838	$40,842	$45,550	$64,876	$79,231	$84,993
GEN. MERCHANDISE	$52,210	$65,325	$73,207	$109,677	$128,909	$161,695
FOOD STORES	$106,784	$133,663	$158,368	$236,600	$271,012	$349,320
AUTO SERVICE	$57,855	$87,428	$87,510	$147,059	$189,980	$219,344
APPAREL	$17,757	$19,782	$21,231	$28,447	$20,879	$22,539
FURNITURE	$888	$364	$291	$440	$968	$3,135
RESTAURANTS	$73,815	$87,395	$101,973	$140,482	$164,607	$175,971
MISC. STORES	$31,428	$45,370	$49,094	$104,316	$137,995	$182,789
RETAIL TOTAL	$376,576	$480,170	$537,223	$831,896	$993,581	$1,199,786

RETAIL SECTOR	FISCAL 80	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85
BLDG. & HARDWARE	$121,524	$249,727	$384,976	$382,087	$364,450	$352,328
GEN. MERCHANDISE	$184,445	$218,869	$266,456	$292,457	$268,271	$272,599
FOOD STORES	$446,000	$591,834	$870,288	$1,202,630	$1,233,073	$1,199,954
AUTO SERVICE	$384,535	$684,332	$991,564	$659,448	$539,326	$527,354
APPAREL	$30,545	$61,928	$118,182	$148,146	$122,365	$137,795
FURNITURE	$3,866	$20,588	$31,460	$55,725	$51,265	$49,388
RESTAURANTS	$219,813	$346,921	$499,331	$561,523	$527,402	$526,184
MISC. STORES	$238,808	$359,258	$437,786	$427,320	$399,584	$517,966
RETAIL TOTAL	$1,629,556	$2,533,457	$3,600,043	$3,729,336	$3,507,736	$3,583,568

NOTE: Estimates of retail sales are obtained by dividing the collection by the effective tax rate.

WASHAKIE

RETAIL SALES TAX COLLECTIONS

WASHAKIE

RETAIL SECTOR	FISCAL 74	FISCAL 75	FISCAL 76	FISCAL 77	FISCAL 78	FISCAL 79
BLDG. & HARDWARE	$100,379	$130,360	$185,897	$173,055	$190,836	$250,939
GEN. MERCHANDISE	$84,067	$95,807	$106,410	$125,296	$146,063	$170,193
FOOD STORES	$104,675	$122,782	$152,110	$176,220	$206,432	$245,493
AUTO SERVICE	$55,745	$64,462	$77,280	$84,050	$86,759	$137,825
APPAREL	$28,897	$35,580	$41,898	$45,539	$41,217	$40,691
FURNITURE	$19,286	$22,612	$25,803	$22,743	$22,166	$27,191
RESTAURANTS	$51,690	$59,043	$71,554	$78,281	$86,131	$98,301
MISC. STORES	$58,211	$68,298	$71,421	$90,893	$96,166	$107,344
RETAIL TOTAL	$502,950	$598,944	$732,373	$796,077	$875,771	$1,077,977

RETAIL SECTOR	FISCAL 80	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85
BLDG. & HARDWARE	$269,918	$309,821	$305,416	$226,013	$254,813	$248,576
GEN. MERCHANDISE	$171,406	$190,549	$207,238	$212,118	$200,261	$215,129
FOOD STORES	$265,736	$308,725	$332,043	$319,342	$332,008	$323,024
AUTO SERVICE	$199,003	$287,202	$198,622	$113,607	$123,212	$116,461
APPAREL	$44,043	$48,949	$52,057	$51,622	$49,595	$46,089
FURNITURE	$39,819	$74,878	$75,384	$65,859	$57,513	$44,842
RESTAURANTS	$112,944	$102,201	$101,409	$97,783	$99,663	$106,823
MISC. STORES	$128,760	$158,108	$186,326	$178,818	$177,794	$169,456
RETAIL TOTAL	$1,231,629	$1,480,433	$1,458,515	$1,265,362	$1,294,859	$1,270,400

NOTE: Estimates of retail sales are obtained by dividing the collection by the effective tax rate.

WESTON

RETAIL SALES TAX COLLECTIONS

WESTON

RETAIL SECTOR	FISCAL 74	FISCAL 75	FISCAL 76	FISCAL 77	FISCAL 78	FISCAL 79
BLDG. & HARDWARE	$33,079	$40,652	$59,431	$71,604	$73,016	$94,741
GEN. MERCHANDISE	$45,541	$50,099	$72,586	$105,975	$100,668	$120,862
FOOD STORES	$92,086	$107,361	$157,302	$188,413	$213,217	$256,642
AUTO SERVICE	$44,288	$47,846	$70,359	$86,142	$123,598	$174,959
APPAREL	$9,897	$10,505	$15,079	$19,513	$22,299	$24,563
FURNITURE	$4,747	$4,261	$8,453	$10,925	$9,185	$12,397
RESTAURANTS	$38,872	$44,419	$68,162	$88,859	$94,290	$101,781
MISC. STORES	$33,208	$42,213	$62,238	$81,852	$87,270	$108,728
RETAIL TOTAL	$301,718	$347,356	$513,830	$653,283	$723,542	$894,674

RETAIL SECTOR	FISCAL 80	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85
BLDG. & HARDWARE	$105,005	$103,435	$88,621	$89,258	$85,353	$75,160
GEN. MERCHANDISE	$116,042	$121,439	$138,556	$131,980	$139,143	$143,738
FOOD STORES	$284,539	$312,171	$340,828	$346,864	$359,708	$358,368
AUTO SERVICE	$157,578	$162,070	$207,097	$174,363	$172,194	$153,122
APPAREL	$29,424	$25,227	$22,634	$19,642	$20,308	$17,304
FURNITURE	$13,032	$19,030	$23,967	$22,418	$20,026	$23,854
RESTAURANTS	$98,242	$115,907	$117,995	$121,268	$117,891	$110,662
MISC. STORES	$108,660	$152,413	$158,410	$156,587	$162,203	$151,311
RETAIL TOTAL	$912,522	$1,011,692	$1,098,108	$1,062,380	$1,076,826	$1,032,719

NOTE: Estimates of retail sales are obtained by dividing the collection by the effective tax rate.

OUT OF STATE

RETAIL SALES TAX COLLECTIONS

OUT OF STATE

RETAIL SECTOR	FISCAL 74	FISCAL 75	FISCAL 76	FISCAL 77	FISCAL 78	FISCAL 79
BLDG. & HARDWARE	$126,583	$172,388	$236,745	$256,588	$440,128	$519,022
GEN. MERCHANDISE	$99,248	$59,271	$70,113	$58,952	$96,443	$133,361
FOOD STORES	$13,338	$17,574	$27,905	$29,382	$34,348	$45,701
AUTO SERVICE	$39,645	$52,343	$87,960	$80,989	$110,296	$142,026
APPAREL	$3,143	$5,316	$4,751	$4,188	$8,035	$10,824
FURNITURE	$46,145	$54,329	$66,232	$85,617	$146,511	$189,429
RESTAURANTS	$5,033	$4,040	$5,644	$6,957	$5,000	$15,168
MISC. STORES	$78,465	$79,891	$148,073	$142,584	$204,793	$295,226
RETAIL TOTAL	$431,600	$445,152	$647,423	$665,256	$1,045,555	$1,341,756

RETAIL SECTOR	FISCAL 80	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85
BLDG. & HARDWARE	$548,142	$602,702	$664,227	$531,791	$371,185	$387,815
GEN. MERCHANDISE	$166,129	$221,035	$314,208	$271,800	$245,380	$245,984
FOOD STORES	$55,133	$69,868	$91,493	$113,134	$161,906	$177,918
AUTO SERVICE	$198,228	$349,943	$299,414	$334,625	$123,529	$153,336
APPAREL	$13,777	$18,933	$14,115	$12,109	$10,136	$9,578
FURNITURE	$189,456	$229,185	$232,597	$198,388	$133,020	$187,817
RESTAURANTS	$24,517	$20,222	$47,783	$19,374	$36,388	$29,598
MISC. STORES	$392,771	$599,466	$573,056	$433,980	$577,421	$507,138
RETAIL TOTAL	$1,588,153	$2,111,374	$2,236,893	$1,915,201	$1,658,965	$1,699,184

SOURCE: DEPARTMENT OF REVENUE AND TAXATION

CONSOLIDATED

RETAIL SALES TAX COLLECTIONS

CONSOLIDATED

RETAIL SECTOR	FISCAL 74	FISCAL 75	FISCAL 76	FISCAL 77	FISCAL 78	FISCAL 79
BLDG. & HARDWARE	-	-	-	-	-	-
GEN. MERCHANDISE	-	-	-	-	-	-
FOOD STORES	-	-	-	-	-	-
AUTO SERVICE	-	-	-	-	-	-
APPAREL	-	-	-	-	-	-
FURNITURE	-	-	-	-	-	-
RESTAURANTS	-	-	-	-	-	-
MISC. STORES	-	-	-	-	-	-
	-	-	-	-	-	-
RETAIL TOTAL	-	-	-	-	-	-

RETAIL SECTOR	FISCAL 80	FISCAL 81	FISCAL 82	FISCAL 83	FISCAL 84	FISCAL 85
BLDG. & HARDWARE	($644)	($311)	($21)	($2,010)	($214)	($324)
GEN. MERCHANDISE	($1,642)	($7,058)	($2,623)	($4,281)	$224	$0
FOOD STORES	($6,712)	$262	($1,122)	($356)	($879)	($1,070)
AUTO SERVICE	($4,738)	($8,387)	($9,157)	($3,880)	($1,380)	($955)
APPAREL	($3,041)	($6,200)	$5,691	($2,542)	($1,721)	($70)
FURNITURE	($670)	($179)	$723	$423	($38)	$0
RESTAURANTS	($262)	($1,143)	($11,140)	($6,700)	($12,400)	($71,158)
MISC. STORES	($256)	($274)	($3,011)	($6,803)	($2,699)	($12,684)
RETAIL TOTAL	($17,965)	($23,490)	($20,660)	($26,149)	($19,307)	($86,261)

SOURCE: DEPARTMENT OF REVENUE AND TAXATION

GLOSSARY

GLOSSARY

NOTE: All page citations refer to Executive Office of the President, Office of Management and Budget, Standard Industrial Classification Manual 1967, Washington: U.S. Government Printing Office (1967)

AGRICULTURE

This division includes establishments primarily engaged in agricultural production, forestry, commercial fishing, hunting and trapping, and related services. (p. 17)

APPAREL

This major group includes retail stores primarily engaged in selling new clothing, shoes, hats and related articles for personal wear and adornment. (p. 267)

AUTOMOBILE

This major group includes retail dealers selling new and used automobiles, boats, recreational and utility trailers, and motorcycles; those selling new automobile parts and accessories and gasoline service station. However, these collections do not include sales of new and used vehicles, since the County Treasurer collects this tax and therefore is included in the Public Administration sector. (p. 265)

BUILDING AND HARDWARE

This major group includes retail establishments primarily engaged in selling lumber and other building materials; paint; glass and wallpaper: hardware; nursery stock; lawn and garden supplies and mobile homes. (p. 260)

CONSTRUCTION

This division includes establishments primarily engaged in construction, which is defined to include new work, additions, alterations and repairs. (p. 45)

FINANCE

This division includes establishments operating primarily in the fields of finance, insurance and real estate. (p. 277)

FOOD STORES

This major group includes retail stores primarily engaged in selling food for home preparation and consumption. (p. 263)

FURNITURE

This major group includes retail stores selling goods used for furnishing the home such as furniture, floor coverings, drapes and electrical and gas appliances. (p. 269)

GENERAL MERCHANDISE

This major group includes retail outlets such as department stores, variety stores and general merchandise stores which sell a number of lines of merchandise such as dry goods, apparel, accessories, furniture and home furnishings, small wares, hardware and food. (p. 262)

INHERITANCE TAX

(Sec. 39-6-810 to 39-6-813, W.C. 1977)
This new provision repealed the old state Inheritance Tax. The state now collects all or its prorata share of the "Federal Credit for State Death Tax". This tax is applicable to the estates of descendents whose date of death is January 1, 1983 and thereafter. This tax is commonly referred to as a "pickup tax", wherein the state of domicile, and the states where the non-resident descendent owned real and tangible personal property with an actual situs in the non-domicillary state, collect the Federal Credit or a prorata share which is allowable on the Federal Estate Tax Return.

MANUFACTURING

The manufacturing division includes all establishments such as plants, factories, and mills engaged in the mechanical or chemical transformation of materials or substances into new products. (p. 57)

MINERAL SEVERANCE TAX

(Section 39-6-301 to 39-6-307, W.S. 1977)
The tax is levied on the cash market value of specified minerals and valuable deposits after the mining or production process is completed. The particular rate varies with the type of deposit. The distribution of collections also varies from the State funds (General, Trust and Agency, Capitol Facilities, etc) with the type of deposit.

MINING

This division includes all establishments primarily engaged in mining. Mining is here used in the broad sense to include the extraction of solid and gaseous minerals occurring naturally as well as othe preparation customarily done at the mine site, or as a part of mining activity. (p. 31)

MISCELLANEOUS STORES

This major group includes retail establishments not elsewhere classified such as drug stores, liquor stores and used merchandise stores. (p. 272)

PUBLIC ADMINISTRATION

This division includes the legislative, judicial, administrative and regulatory activities of Federal, State, local and international governments. Also, nonclassifiable establishments have been placed in this category.

RESTAURANTS

This major group includes retail establishments selling prepared foods and drinks for consumption on the premises, and also lunch counters and refreshment stands selling prepared foods and drinks for immediate consumption. (p. 271)

RETAIL TRADE

This division includes establishments engaged in selling merchandise for personal or household consumption and rendering services incidental to the sale of the goods. (p. 259)

SALES TAX

(Sec. 39-6-401 to 39-6-417, W.S. 1977)
This tax is levied on the gross receipts from the sale of tangible personal property and specified services. For a listing of exemptions and rates refer to the introduction. The collections are distributed between the State General Fund and local jurisdictions.

SERVICES

This division includes establishments primarily engaged in providing a wide variety of services (ie. such as legal, health and repair) for individuals, business and government establishments, and other organizations. (p. 295)

TRANSPORTATION

This division includes establishments providing to the general public or to other business enterprizes, passenger and freight transportation, communication services, electricity, gas, steam water or sanitary services, and the U.S. Postal Service. (p. 219)

USE TAX

(Sec. 39-6-501 to 39-6-603, W.S. 1977)
The Use Tax is levied upon tangible personal property that is purchased from an out-of-state vendor and shipped directly to the purchaser for storage, use or consumption in the state. Freight and property in interstate transportation is exempted. The rate is fixed at three percent and the collections are distributed between the State General Fund and local jurisdictions.

WHOLESALE TRADE

This division includes establishments or places of business primarily engaged in selling merchandise to retailers or acting as agents or brokers in buying merchandise for or selling merchandise to retailers. However, when a wholesale good is not sold for resale it is taxed at retail value.